

CHAPTER 215
HB 1127 - FINAL VERSION

11Mar2026... 0880h
21May2026... 2119EBA

2026 SESSION

26-2276
09/05

HOUSE BILL ***1127***

AN ACT relative to the uniform voidable transactions act.

SPONSORS: Rep. Lynn, Rock. 17; Rep. Berch, Ches. 6

COMMITTEE: Judiciary

ANALYSIS

This bill repeals the uniform fraudulent transfer act and replaces it with the uniform voidable transactions act.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears ~~[in brackets and struck through.]~~
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to the uniform voidable transactions act.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 215:1 New Chapter; Uniform Voidable Transactions Act. Amend RSA by inserting after chapter 545-
2 A the following new chapter:

CHAPTER 545-B

UNIFORM VOIDABLE TRANSACTIONS ACT

5 545-B:1 Definitions. As used in this chapter:

6 I. "Affiliate" means:

7 (a) A person that directly or indirectly owns, controls, or holds with power to vote, 20 percent
8 or more of the outstanding voting securities of the debtor, other than a person that holds the securities:

9 (1) As a fiduciary or agent without sole discretionary power to vote the securities; or

10 (2) Solely to secure a debt, if the person has not in fact exercised the power to vote;

11 (b) A corporation 20 percent or more of whose outstanding voting securities are directly or
12 indirectly owned, controlled, or held with power to vote, by the debtor or a person that directly or indirectly
13 owns, controls, or holds, with power to vote, 20 percent or more of the outstanding voting securities of the
14 debtor, other than a person that holds the securities:

15 (1) As a fiduciary or agent without sole discretionary power to vote the securities; or

16 (2) Solely to secure a debt, if the person has not in fact exercised the power to vote;

17 (c) A person whose business is operated by the debtor under a lease or other agreement, or
18 a person substantially all of whose assets are controlled by the debtor; or

19 (d) A person that operates the debtor's business under a lease or other agreement or
20 controls substantially all of the debtor's assets.

21 II. "Asset" means property of a debtor, but the term does not include:

22 (a) Property to the extent it is encumbered by a valid lien;

23 (b) Property to the extent it is generally exempt under non-bankruptcy law; or

24 (c) An interest in property held in tenancy by the entireties to the extent it is not subject to
25 process by a creditor holding a claim against only one tenant.

26 III. "Claim", except as used in "claim for relief," means a right to payment, whether or not the right
27 is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed,
28 undisputed, legal, equitable, secured, or unsecured.

29 IV. "Creditor" means a person that has a claim.

30 V. "Debt" means liability on a claim.

31 VI. "Debtor" means a person that is liable on a claim.

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VII. "Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities.

VIII. "Insider" includes:

(a) If the debtor is an individual:

- (1) A relative of the debtor or of a general partner of the debtor;
- (2) A partnership in which the debtor is a general partner;
- (3) A general partner in a partnership described in subparagraph (a)(2); or
- (4) A corporation of which the debtor is a director, officer, or person in control;

(b) If the debtor is a corporation:

- (1) A director of the debtor;
- (2) An officer of the debtor;
- (3) A person in control of the debtor;
- (4) A partnership in which the debtor is a general partner;
- (5) A general partner in a partnership described in subparagraph (b)(4); or
- (6) A relative of a general partner, director, officer, or person in control of the debtor;

(c) If the debtor is a partnership:

- (1) A general partner in the debtor;
- (2) A relative of a general partner in, a general partner of, or a person in control of the debtor;
- (3) Another partnership in which the debtor is a general partner;
- (4) A general partner in a partnership described in subparagraph (c)(3); or
- (5) A person in control of the debtor;

(d) An affiliate, or an insider of an affiliate, as if the affiliate were the debtor; and

(e) A managing agent of the debtor.

IX. "Lien" means a charge against or an interest in property to secure payment of a debt or performance of an obligation, and includes a security interest created by agreement, a judicial lien obtained by legal or equitable process or proceedings, a common-law lien, or a statutory lien.

X. "Organization" means a person other than an individual.

XI. "Person" means an individual, estate, partnership, association, trust, business or nonprofit entity, public corporation, government or governmental subdivision, agency, or instrumentality, or other legal or commercial entity.

XII. "Property" means anything that may be the subject of ownership.

XIII. "Qualified New Hampshire trust" means an irrevocable trust that:

(a) Expressly provides that the validity, construction, and administration of the trust are governed by the laws of this state;

(b) Includes a spendthrift provision;

(c) Has at least one trustee who is a resident of or whose place of business is in this state;

and

(d) Provides that some or all of the administration of the trust is performed in this state.

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1 XIV. "Record" means information that is inscribed on a tangible medium or that is stored in an
2 electronic or other medium and is retrievable in perceivable form.

3 XV. "Relative" means an individual related by consanguinity within the third degree as
4 determined by the common law, a spouse, or an individual related to a spouse within the third degree as
5 so determined, and includes an individual in an adoptive relationship within the third degree.

6 XVI. "Sign" means, with present intent to authenticate or adopt a record:

7 (a) To execute or adopt a tangible symbol; or

8 (b) To attach to or logically associate with the record an electronic symbol, sound, or
9 process.

10 XVII. "Transfer" means every mode, direct or indirect, absolute or conditional, voluntary or
11 involuntary, of disposing of or parting with an asset or an interest in an asset, and includes payment of
12 money, release, lease, license, and creation of a lien or other encumbrance.

13 XVIII. "Transfer to a qualified New Hampshire trust" means a transfer of an asset by a debtor to a
14 qualified New Hampshire trust.

15 XIX. "Valid lien" means a lien that is effective against the holder of a judicial lien subsequently
16 obtained by legal or equitable process or proceedings.

17 545-B:2 Insolvency.

18 I. A debtor is insolvent if, at a fair valuation, the sum of the debtor's debts is greater than the sum
19 of the debtor's assets.

20 II. A debtor that is generally not paying the debtor's debts as they become due other than as a
21 result of a bona fide dispute is presumed to be insolvent. The presumption imposes on the party against
22 which the presumption is directed the burden of proving that the nonexistence of insolvency is more
23 probable than its existence.

24 III. Assets under this section do not include property that has been transferred, concealed, or
25 removed with intent to hinder, delay, or defraud creditors or that has been transferred in a manner making
26 the transfer voidable under this chapter.

27 IV. Debts under this section do not include an obligation to the extent it is secured by a valid lien
28 on property of the debtor not included as an asset.

29 545-B:3 Value.

30 I. Value is given for a transfer or an obligation if, in exchange for the transfer or obligation,
31 property is transferred or an antecedent debt is secured or satisfied, but value does not include an
32 unperformed promise made otherwise than in the ordinary course of the promisor's business to furnish
33 support to the debtor or another person.

34 II. For the purposes of RSA 545-B:4, I(b) and RSA 545-B:5, a person gives a reasonably
35 equivalent value if the person acquires an interest of the debtor in an asset pursuant to a regularly
36 conducted, non-collusive foreclosure sale or execution of a power of sale for the acquisition or disposition
37 of the interest of the debtor upon default under a mortgage, deed of trust, or security agreement.

38 III. A transfer is made for present value if the exchange between the debtor and the transferee is
39 intended by them to be contemporaneous and is in fact substantially contemporaneous.

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1 545-B:4 Transfer or Obligation Voidable as to Present or Future Creditor.

2 I. A transfer made or obligation incurred by a debtor is voidable as to a creditor, whether the
3 creditor's claim arose before or after the transfer was made or the obligation was incurred, if the debtor
4 made the transfer or incurred the obligation:

5 (a) With actual intent to hinder, delay, or defraud any creditor of the debtor; or

6 (b) Without receiving a reasonably equivalent value in exchange for the transfer or obligation,
7 and the debtor:

8 (1) Was engaged or was about to engage in a business or a transaction for which the
9 remaining assets of the debtor were unreasonably small in relation to the business or transaction; or

10 (2) Intended to incur, or believed or reasonably should have believed that the debtor
11 would incur, debts beyond the debtor's ability to pay as they became due.

12 II. In determining actual intent under subparagraph I(a), consideration may be given, among
13 other factors, to whether:

14 (a) The transfer or obligation was to an insider;

15 (b) The debtor retained possession or control of the property transferred after the transfer;

16 (c) The transfer or obligation was disclosed or concealed;

17 (d) Before the transfer was made or obligation was incurred, the debtor had been sued or
18 threatened with suit;

19 (e) The transfer was of substantially all the debtor's assets;

20 (f) The debtor absconded;

21 (g) The debtor removed or concealed assets;

22 (h) The value of the consideration received by the debtor was reasonably equivalent to the
23 value of the asset transferred or the amount of the obligation incurred;

24 (i) The debtor was insolvent or became insolvent shortly after the transfer was made or the
25 obligation was incurred;

26 (j) The transfer occurred shortly before or shortly after a substantial debt was incurred; and

27 (k) The debtor transferred the essential assets of the business to a lienor that transferred the
28 assets to an insider of the debtor.

29 III. Except as provided in paragraph IV, a creditor making a claim for relief under paragraph I has
30 the burden of proving the elements of the claim for relief by a preponderance of the evidence.

31 IV. A creditor making a claim for relief under subparagraph I(a) against a qualified New
32 Hampshire trust has the burden of proving the elements of the claim for relief by clear and convincing
33 evidence.

34 545-B:5 Transfer or Obligation Voidable as to Present Creditor.

35 I. A transfer made or obligation incurred by a debtor is voidable as to a creditor whose claim
36 arose before the transfer was made or the obligation was incurred if the debtor made the transfer or
37 incurred the obligation without receiving a reasonably equivalent value in exchange for the transfer or
38 obligation and the debtor was insolvent at that time or the debtor became insolvent as a result of the
39 transfer or obligation.

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1 II. A transfer made by a debtor is voidable as to a creditor whose claim arose before the transfer
2 was made if the transfer was made to an insider for an antecedent debt, the debtor was insolvent at that
3 time, and the insider had reasonable cause to believe that the debtor was insolvent.

4 III. Subject to RSA 545-B:2, II, a creditor making a claim for relief under paragraph I or II has the
5 burden of proving the elements of the claim for relief by a preponderance of the evidence.

6 545-B:6 When Transfer is Made or Obligation is Incurred. For the purposes of this chapter:

7 I. A transfer is made:

8 (a) With respect to an asset that is real property other than a fixture, but including the interest
9 of a seller or purchaser under a contract for the sale of the asset, when the transfer is so far perfected that
10 a good-faith purchaser of the asset from the debtor against which applicable law permits the transfer to be
11 perfected cannot acquire an interest in the asset that is superior to the interest of the transferee; and

12 (b) With respect to an asset that is not real property or that is a fixture, when the transfer is so
13 far perfected that a creditor on a simple contract cannot acquire a judicial lien otherwise than under this
14 chapter that is superior to the interest of the transferee;

15 II. If applicable law permits the transfer to be perfected as provided in subparagraph I(a) and the
16 transfer is not so perfected before the commencement of an action for relief under this chapter, the
17 transfer is deemed made immediately before the commencement of the action;

18 III. If applicable law does not permit the transfer to be perfected as provided in subparagraph I(a),
19 the transfer is made when it becomes effective between the debtor and the transferee;

20 IV. A transfer is not made until the debtor has acquired rights in the asset transferred; and

21 V. An obligation is incurred:

22 (a) If oral, when it becomes effective between the parties; or

23 (b) If evidenced by a record, when the record signed by the obligor is delivered to or for the
24 benefit of the obligee.

25 545-B:7 Remedies of Creditor.

26 I. In an action for relief against a transfer or obligation under this chapter, a creditor, subject to
27 the limitations in RSA 545-B:8, may obtain:

28 (a) Avoidance of the transfer or obligation to the extent necessary to satisfy the creditor's
29 claim;

30 (b) An attachment or other provisional remedy against the asset transferred or other property
31 of the transferee if available under applicable law; and

32 (c) Subject to applicable principles of equity and in accordance with applicable rules of civil
33 procedure:

34 (1) An injunction against further disposition by the debtor or a transferee, or both, of the
35 asset transferred or of other property;

36 (2) Appointment of a receiver to take charge of the asset transferred or of other property
37 of the transferee; or

38 (3) Any other relief the circumstances may require.

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1 II. If a creditor has obtained a judgment on a claim against the debtor, the creditor, if the court so
2 orders, may levy execution on the asset transferred or its proceeds.

3 545-B:8 Defenses, Liability, and Protection of Transferee or Obligee.

4 I. A transfer or obligation is not voidable under RSA 545-B:4, I(a) against a person that took in
5 good faith and for a reasonably equivalent value given the debtor or against any subsequent transferee or
6 obligee.

7 II. To the extent a transfer is avoidable in an action by a creditor under RSA 545-B:7, I(a), the
8 following rules apply:

9 (a) Except as otherwise provided in this section, the creditor may recover judgment for the
10 value of the asset transferred, as adjusted under paragraph III, or the amount necessary to satisfy the
11 creditor's claim, whichever is less. The judgment may be entered against:

12 (1) The first transferee of the asset or the person for whose benefit the transfer was
13 made; or

14 (2) An immediate or mediate transferee of the first transferee, other than:

15 (A) A good-faith transferee that took for value; or

16 (B) An immediate or mediate good-faith transferee of a person described in
17 subparagraph II(a)(2)(A).

18 (b) Recovery pursuant to RSA 545-B:7, I(a) or II, or from the asset transferred or its
19 proceeds, by levy or otherwise, is available only against a person described in subparagraph II(a)(1) or
20 (2).

21 III. If the judgment under paragraph II is based upon the value of the asset transferred, the
22 judgment must be for an amount equal to the value of the asset at the time of the transfer, subject to
23 adjustment as the equities may require.

24 IV. Notwithstanding voidability of a transfer or an obligation under this chapter, a good-faith
25 transferee or obligee is entitled, to the extent of the value given the debtor for the transfer or obligation, to:

26 (a) A lien on or a right to retain an interest in the asset transferred;

27 (b) Enforcement of an obligation incurred; or

28 (c) A reduction in the amount of the liability on the judgment.

29 V. A transfer is not voidable under RSA 545-B:4, I(b) or RSA 545-B:5 if the transfer results from:

30 (a) Termination of a lease upon default by the debtor when the termination is pursuant to the
31 lease and applicable law; or

32 (b) Enforcement of a security interest in compliance with Article 9 of the Uniform Commercial
33 Code, RSA 382-A:9-101 to 382-A:9-628, other than acceptance of collateral in full or partial satisfaction of
34 the obligation it secures.

35 VI. A transfer is not voidable under RSA 545-B:5, II:

36 (a) To the extent the insider gave new value to or for the benefit of the debtor after the
37 transfer was made, except to the extent the new value was secured by a valid lien;

38 (b) If made in the ordinary course of business or financial affairs of the debtor and the insider;
39 or

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1 (c) If made pursuant to a good-faith effort to rehabilitate the debtor and the transfer secured
2 present value given for that purpose as well as an antecedent debt of the debtor.

3 VII. The following rules determine the burden of proving matters referred to in this section:

4 (a) A party that seeks to invoke paragraph I, IV, V, or VI has the burden of proving the
5 applicability of that paragraph.

6 (b) Except as otherwise provided in subparagraphs VII(c) and (d), the creditor has the burden
7 of proving each applicable element of paragraph II or III.

8 (c) The transferee has the burden of proving the applicability to the transferee of
9 subparagraph II(a)(2)(A) or (B).

10 (d) A party that seeks adjustment under paragraph III has the burden of proving the
11 adjustment.

12 VIII. The standard of proof required to establish matters referred to in this section is
13 preponderance of the evidence.

14 545-B:9 Extinguishment of Claim for Relief. A claim for relief with respect to a transfer or obligation
15 under this chapter is extinguished unless action is brought:

16 I. Under RSA 545-B:4, I(a), not later than 4 years after the transfer was made or the obligation
17 was incurred or, if later, not later than one year after the transfer or obligation was or could reasonably
18 have been discovered by the claimant;

19 II. Under RSA 545-B:4, I(b) or RSA 545-B:5, I, not later than 4 years after the transfer was made
20 or the obligation was incurred; or

21 III. Under RSA 545-B:5, II, not later than one year after the transfer was made.

22 545-B:10 Governing Law.

23 I. In this section, the following rules determine a debtor's location:

24 (a) A debtor who is an individual is located at the individual's principal residence.

25 (b) A debtor that is an organization and has only one place of business is located at its place
26 of business.

27 (c) A debtor that is an organization and has more than one place of business is located at its
28 chief executive office.

29 II. Except as provided in paragraph III, a claim for relief in the nature of a claim for relief under
30 this chapter is governed by the local law of the jurisdiction in which the debtor is located when the transfer
31 is made or the obligation is incurred.

32 III. A claim for relief under this chapter arising out of a transfer to a qualified New Hampshire trust
33 is governed by the law of this state if the transferee was a qualified New Hampshire trust when the
34 transfer was made.

35 545-B:11 Application to Series Organization.

36 I. In this section:

37 (a) "Protected series" means an arrangement, however denominated, created by a series
38 organization that, pursuant to the law under which the series organization is organized, has the
39 characteristics set forth in subparagraph I(b).

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1 (b) "Series organization" means an organization that, pursuant to the law under which it is
2 organized, has the following characteristics:

3 (1) The organic record of the organization provides for creation by the organization of
4 one or more protected series, however denominated, with respect to specified property of the
5 organization, and for records to be maintained for each protected series that identify the property of or
6 associated with the protected series.

7 (2) Debt incurred or existing with respect to the activities of, or property of or associated
8 with, a particular protected series is enforceable against the property of or associated with the protected
9 series only, and not against the property of or associated with the organization or other protected series of
10 the organization.

11 (3) Debt incurred or existing with respect to the activities or property of the organization
12 is enforceable against the property of the organization only and not against the property of or associated
13 with a protected series of the organization.

14 II. A series organization and each protected series of the organization are separate persons for
15 purposes of this chapter, even if for other purposes a protected series is not a person separate from the
16 organization or other protected series of the organization.

17 545-B:12 Supplementary Provisions.

18 I. Unless displaced by the provisions of this chapter, the principles of law and equity, including
19 the law merchant and the law relating to principal and agent, estoppel, laches, fraud, misrepresentation,
20 duress, coercion, mistake, insolvency, or other validating or invalidating cause, supplement its provisions.

21 II. The replacement of the term "fraudulent" used in former RSA chapter 545-A with the term
22 "voidable" in this chapter is a matter of style and has no substantive effect and makes no change in
23 meaning.

24 III. Although this chapter is derived, in part, from the Uniform Voidable Transactions Act as
25 promulgated by the National Conference of Commissioners on Uniform State Laws, the Official
26 Comments to the Uniform Voidable Transactions Act, as amended from time to time, do not have the
27 force of law and do not reflect any legislative intent relating to, or provide any other basis for interpreting
28 or applying, this chapter in a manner that is inconsistent with New Hampshire law, as judicially interpreted
29 and applied, including without limitation law relating to qualified New Hampshire trusts and the elements
30 of a claim for relief under this chapter.

31 545-B:13 Uniformity of Application and Construction. This chapter shall be applied and construed to
32 effectuate its general purpose to make uniform the law with respect to the subject of this chapter among
33 states enacting the Uniform Voidable Transactions Act, as promulgated by the National Conference of
34 Commissioners on Uniform State Laws, but only to make uniform among states the provisions of this
35 chapter that conform to that Act, and not to make uniform among states the non-uniform provisions of this
36 chapter that deviate from the provisions of that Act and that deviate from and make inapplicable the
37 Official Comments to that Act. That general purpose is in all respects subject to and does not apply to
38 those non-uniform provisions of this chapter and does not apply to any other provisions of this chapter to
39 the extent that the application would impair or diminish the effects of those non-uniform provisions.

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545-B:14 Relation to Electronic Signatures in Global and National Commerce Act. This chapter modifies, limits, or supersedes the Electronic Signatures in Global and National Commerce Act, 15 U.S.C. Section 7001 et seq., but does not modify, limit, or supersede Section 101(c) of that act, 15 U.S.C. Section 7001(c), or authorize electronic delivery of any of the notices described in Section 103(b) of that act, 15 U.S.C. Section 7003(b).

545-B:15 Short Title; Predecessor References. The predecessor of this chapter, RSA 545-A, was cited as the Uniform Fraudulent Transfer Act, and this chapter, RSA 545-B, may be cited as the Uniform Voidable Transactions Act.

215:2 Creditor's Claim Against a Settlor of an Irrevocable Trust. Amend the introductory paragraph of RSA 564-B:5-505A, (f) to read as follows:

(f) Notwithstanding RSA [545-A:9] **545-B:9**, a creditor or assignee of a settlor may not commence a judicial proceeding with respect to the settlor's transfer of property to an irrevocable trust that contains a spendthrift provision after the later of:

215:3 Creditor's Claim Against a Settlor of an Irrevocable Trust. Amend RSA 564-B:5-505A, (g) to read as follows:

(g) For purposes of subsection (f) and RSA [545-A:4] **545-B:4**, a creditor or assignee of a settlor shall prove that, with respect to the creditor or assignee, the settlor's transfer to the trust was fraudulent.

215:4 Creditor's Claim Against a Settlor of an Irrevocable Trust. Amend RSA 564-B:5-505A, (m)(3) to read as follows:

(3) Except as otherwise provided in this section, RSA [545-A] **545-B** or a similar law of another state having jurisdiction over a transfer of property.

215:5 New Hampshire Worker Adjustment and Retraining Notification Act; Liability. Amend RSA 275-F:8, VIII to read as follows:

VIII. In addition to asserting the lien as provided in subparagraph I(d), the state of New Hampshire, through the department, shall be deemed to be a creditor under RSA [545-A] **545-B** for the liability of the employer as determined under paragraph I and may assert claims pursuant to RSA [545-A:4] **545-B:4** and RSA [545-A:5] **545-B:5**, as applicable, and shall have the remedies set forth in RSA [545-A] **545-B** for such claims under RSA [545-A] **545-B** which are established by the state.

215:6 Attachments; Attachable Property and Exemptions; Exemptions. Amend RSA 511:2, XIX to read as follows:

XIX. Subject to the [~~Uniform Fraudulent Transfer Act, RSA 545-A~~] **Uniform Voidable Transactions Act, RSA 545-B**, any interest in a retirement plan or arrangement qualified for tax exemption purposes under present or future acts of Congress; provided, any transfer or rollover contribution between retirement plans shall not be deemed a transfer which is fraudulent as to a creditor under the [~~Uniform Fraudulent Transfer Act~~] **Uniform Voidable Transactions Act**. "Retirement plan or arrangement qualified for tax exemption purposes" shall include without limitation, trusts, custodial accounts, insurance, annuity contracts, and other properties and rights constituting a part thereof. By way of example and not by limitation, retirement plans or arrangements qualified for tax exemption purposes permitted under present

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1 acts of Congress include defined contribution plans and defined benefit plans as defined under the
2 Internal Revenue Code (IRC), individual retirement accounts including Roth IRAs and education IRAs,
3 individual retirement annuities, simplified employee pension plans, Keogh plans, IRC section 403(a)
4 annuity plans, IRC section 403(b) annuities, and eligible state deferred compensation plans governed
5 under IRC section 457. This paragraph shall be in addition to and not a limitation of any other provision of
6 New Hampshire law which grants an exemption from attachment or execution and every other species of
7 forced sale for the payment of debts. This paragraph shall be effective for retirement plans and
8 arrangements in existence on, or created after January 1, 1999, but shall apply only to extensions of
9 credit made, and debts arising, after January 1, 1999.

10 215:7 Repeal. RSA 545-A, relative to the Uniform Fraudulent Transfer Act, is repealed.

11 215:8 Applicability.

12 I. RSA 545-A shall apply to a transfer made or obligation incurred before the effective date of this
13 act.

14 II. RSA 545-B, as inserted by section 1 of this act, shall apply to a transfer made or obligation
15 incurred on or after the effective date of this act.

16 III. RSA 545-B, as inserted by section 1 of this act, shall not apply to a right of action that has
17 accrued before the effective date of this act.

18 IV. For purposes of this section, a transfer is made and an obligation is incurred at the time
19 provided in RSA 545-A:6.

215:9 Effective Date. This act shall take effect 60 days after its passage.

Approved: July 02, 2026
Effective Date: August 31, 2026