

CHAPTER 338
HB 1102-FN - FINAL VERSION

05/07/2026 1642s
05/14/2026 1919s
4Jun2026... 2056CofC

2026 SESSION

26-2492
07/05

HOUSE BILL ***1102-FN***

AN ACT increasing the research and development tax credit cap and relative to state park fees
for state residents.

SPONSORS: Rep. Janigian, Rock. 25

COMMITTEE: Ways and Means

AMENDED ANALYSIS

This bill:

- I. Raises the aggregate value of all research and development tax credits that can be claimed.
- II. Raises the hard cap on the research and development tax credit an entity can claim.
- III. Requires the commissioner of the department of natural and cultural resources to set state park entry fees for New Hampshire residents at no more than 50 percent of the fees charged to nonresidents.
- IV. Allows separate fee schedules for specific uses within state parks.
- V. Permits discounted or waived rates for veterans and school or student groups.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 increasing the research and development tax credit cap and relative to state park fees
for state residents.

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

1 338:1 Taxation; Business Profits Tax; Credits. Amend RSA 77-A:5, XIII (a)(1) to read as follows:

2 (1) The aggregate of tax credits issued by the commissioner to all taxpayers claiming the
3 credit shall not exceed [~~\$7,000,000~~] **\$10,000,000** for any fiscal year.

4 338:2 Taxation; Business Profits Tax; Credits. Amend RSA 77-A:5, XIII(a)(2)(C) to read as follows:

5 (C) [~~\$50,000~~] **\$100,000**.

6 338:3 State Park System; Fees for Park System; Residency. Amend RSA 216-A:3-g, I to read as
7 follows:

8 I. Fees for the use of park areas shall be designed to recover a reasonable portion of budget
9 expenses consistent with the purposes of RSA 216-A:1 and 216-A:3. ***Provided, however, that fees***
10 ***charged to New Hampshire residents to enter state parks collected via a website or by a person stationed***
11 ***within the park shall be no more than 50 percent of the entry fees charged to nonresidents. The***
12 ***commissioner of the department of natural and cultural resources, or his or her designee, may elect to set***
13 ***separate fee schedules for residents and nonresidents for specific uses within any state park, including***
14 ***camping, facility rental, parking, or boat rental, provided that where separate fee schedules are created for***
15 ***any given service or product, residents shall be charged no more than 90 percent of the fee charged to***
16 ***nonresidents. Residency may be indicated by state-issued identification, utility or tax bills, vehicle***
17 ***registrations, student identification, or vehicle license plates. The commissioner, or his or her designee,***
18 ***may also provide discounted or waived rates for veterans, as well as for school or student groups, in***
19 ***recognition of their service or educational purpose.*** The general court does not intend that all park
20 facilities be self-supporting.

21 338:4 Effective Date.

22 I. Section 2 of this act shall take effect January 1, 2027.

23 II. Section 3 of this act shall take effect July 1, 2027.

24 III. The remainder of this act shall take effect January 1, 2028.

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- 1 VETOED July 10, 2026 / Veto Overridden August 19, 2026
- 2 Enacted in accordance with Article 44, Part II of the N.H. Constitution, without the signature of the
- 3 governor August 19, 2026
- 4 Effective Date:
 - I. Section 2 effective January 1, 2027
 - II. Section 3 effective July 1, 2027
 - III. Remainder effective January 1, 2028

