

HB 322 - AS INTRODUCED

2025 SESSION

25-0395

11/09

HOUSE BILL **322**

AN ACT allowing a parent paying child support to retain the exclusive right to claim the child as a dependent on their tax return.

SPONSORS: Rep. Barton, Graf. 1; Rep. DeSimone, Rock. 18; Rep. Kofalt, Hills. 32; Rep. Noble, Hills. 2; Rep. M. Pearson, Rock. 34; Rep. Spillane, Rock. 2; Rep. Turcotte, Straf. 4

COMMITTEE: Children and Family Law

ANALYSIS

This bill entitles a child support obligor in a divorce case to claim the child tax credit so long as the obligor is current on support obligations.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Five

AN ACT allowing a parent paying child support to retain the exclusive right to claim the child as a dependant on their tax return.

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

1 1 New Paragraph; Child Tax Credit. Amend RSA 458:16-a by inserting after paragraph III the
2 following new paragraph:

3 III-a. A party ordered to pay child support for a dependant child or children shall be entitled
4 annually to claim the child tax credit, if eligible, for each qualifying child, unless otherwise agreed to
5 by the parties. A child support obligor must be current on support obligations for the child whom
6 they are claiming as the tax dependant at the time they claim the child tax credit.

7 2 New Paragraph; Child Support; Child Tax Credit. Amend RSA 461-A:14 by inserting after
8 paragraph III the following new paragraph:

9 III-a. All support orders shall provide that, in cases where a divorce decree exists between
10 the obligor and obligee, the obligor shall be entitled to claim the child tax credit for a dependant
11 child as provided in RSA 458:16-a, III-a.

12 3 Effective Date. This act shall take effect January 1, 2026.