

HB 426 - AS INTRODUCED

2025 SESSION

25-0641

05/08

HOUSE BILL **426**

AN ACT relative to property tax exemptions for charitable organizations for the prior tax year.

SPONSORS: Rep. J. MacDonald, Carr. 6; Rep. Maggiore, Rock. 23; Rep. Crawford, Carr. 3; Rep. Peternel, Carr. 6; Rep. Rung, Hills. 12; Rep. Lynn, Rock. 17

COMMITTEE: Municipal and County Government

---

ANALYSIS

This bill provides that the grace period for submitting an application for a tax exemption under RSA 72:23, VI as amended by HB 1055 (2024), may form the basis for a property tax abatement for the 2024 tax year.

-----

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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                    relative to property tax exemptions for charitable organizations for the prior tax year.

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

1            1 Property Tax Exemption for Charitable Organizations; Late Application. Any charitable  
2 organization, otherwise qualified to receive a property tax exemption under RSA 72:23 for the tax  
3 year ending December 31, 2024, but for the failure to file a timely application pursuant to RSA  
4 72:23, VI, shall be granted the exemption retroactively if they satisfy to the selectmen that they were  
5 prevented by accident, mistake, or misfortune from filing an application on or before June 1, 2024.  
6 In such case RSA 72:23, VI as amended by 2024, 183:1 (HB 1055) shall form the basis for an  
7 abatement under RSA 76:16, for the tax year ending December 31, 2024.

8            2 Effective Date. This act shall take effect upon its passage.