

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE
FOR THE CONSENT CALENDAR

Tuesday, April 8, 2025

THE COMMITTEE ON Election Law and Municipal Affairs

to which was referred **HB 426**

AN ACT

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

Having considered the same, the committee recommends that the Bill

OUGHT TO PASS

BY A VOTE OF: 5-0

Senator James Gray
For the Committee

HB 426 permits a charitable organization to request a property tax exemption for the 2024 tax year if they demonstrate to the selectmen that they were prevented by accident, mistake, or misfortune from filing the statement of financial condition before June 1, 2024, and provides for appeal of the decision to the board of tax and land appeals or the superior court. Last year, the legislature passed HB 1055, allowing charitable organizations to file late applications for property tax exemptions if approved before the tax rate is set. The effective date for HB 1055 was April 1, 2025. HB 426 would retroactively apply HB 1055, ensuring that charitable organizations who may have missed deadlines in 2024 aren't unfairly penalized. For this reason, the Election Law and Municipal Affairs Committee recommends Ought to Pass on HB 426.

Jessica Bourque 271-2104

FOR THE CONSENT CALENDAR

ELECTION LAW AND MUNICIPAL AFFAIRS

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Ought to Pass, Vote 5-0.

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