

Amendment to HB 675-FN-A-LOCAL

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT limiting the authority of school districts to make certain appropriations.

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5 Amend the bill by replacing all after the enacting clause with the following:

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7 1 New Paragraphs; Commissioner's Warrant. Amend RSA 76:8 by inserting after paragraph III
8 the following new paragraphs:

9 IV. Until June 30, 2027, school district appropriation amounts, less facilities acquisition and
10 construction, authorized in paragraph III and reported pursuant to RSA 198:4-a, shall not be more
11 than the previous year's appropriation, less facilities acquisition and construction, times the
12 previous 5 years average Consumer Price Index pursuant to paragraph VI.

13 (a) After June 30, 2027, the school district appropriation amount, less facilities
14 acquisition and construction, authorized in paragraph III shall not be more than the greater of the
15 following:

16 (1) The 5-year average percent change in ADMR used for the purposes of calculating
17 adequate education grants pursuant to RSA 198:40-a applied to the previous year's appropriation,
18 less facilities acquisition and construction, or

19 (2) The 5-year average appropriation, less facilities acquisition and construction.

20 (b) School districts seeking appropriations, less facilities acquisition and construction, to
21 assess local property taxes in excess of paragraph IV, as applicable, shall do so by a 2/3 majority vote
22 of their legislative body on each vote or warrant article in excess of the appropriation determined in
23 paragraph V. The vote to exceed the excess shall not be a voice vote.

24 (c) Districts seeking emergency appropriations shall follow the provisions of RSA 197:3.

25 V. Within 45 days after the reported appropriation amounts are submitted pursuant to RSA
26 198:4-a, the commissioner of the department of revenue administration shall notify the school board
27 of any excess appropriations not made in accordance with RSA 76:8, IV and delete those
28 appropriations when computing district taxation pursuant to RSA 198:4-a, IV.

29 VI. Previous 5 years average Consumer Price Index shall be calculated by using the All
30 Urban Consumers, Northeast Region, using the "services less medical care services" special
31 aggregate index, as published by the Bureau of Labor Statistics, United States Department of Labor.

Amendment to HB 675-FN-A-LOCAL
- Page 2 -

- 1 The average annual change shall be calculated using the 5 calendar years ending 18 months before
- 2 the start of the fiscal year.
- 3 2 Effective Date. This act shall take effect July 1, 2025.

Amendment to HB 675-FN-A-LOCAL
- Page 3 -

2025-0548h

AMENDED ANALYSIS

This bill establishes a tax cap for local school districts.