CHAPTER 13
HB 1154 - FINAL VERSION

22Feb2024... 0198h

2024 SESSION

24-2155
05/10

HOUSE BILL *1154*

AN ACT relative to property tax exemptions for certain disabled veterans.

SPONSORS: Rep. Pauer, Hills. 36; Rep. Piemonte, Rock. 9; Rep. Shurtleff, Merr. 15; Rep. Roy, Rock. 31; Rep. Maggiore, Rock. 23; Rep. Rollins, Sull. 3; Rep. Creighton, Hills. 30; Rep. Seidel, Hills. 29; Sen. Avard, Dist 12; Sen. D'Allesandro, Dist 20

COMMITTEE: Municipal and County Government

ANALYSIS

This bill clarifies eligibility for certain disabled veterans to be exempt from property taxation on a homestead that was adapted through a Veterans Administration Special Adapted Housing (SAH) or Special Home Adaptation (SHA) grant or that was acquired using proceeds from the sale of such an SAH or SHA home.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Four

AN ACT relative to property tax exemptions for certain disabled veterans.

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

13:1 Property Tax Exemption for Certain Disabled Veterans. Amend RSA 72:36-a to read as follows:

72:36-a Certain Disabled Veterans. Any person, who is discharged from military service of the United States [~~under conditions other than dishonorable, or an officer who is honorably separated from military service, who owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration,~~] ***and who meets the veteran eligibility criteria established by RSA 21:50, and who owns a home which has been specially adapted by the Veterans Administration through an approved Special Adapted Housing (SAH) or Special Home Adaptation (SHA) grant or owns a home that has been specially adapted and has been acquired using proceeds from the sale of such an SAH or SHA home,*** the person or person's surviving spouse, ***as defined in RSA 72:29, V,*** shall be exempt from all taxation on said homestead, provided that:

I. The person [~~or officer~~]:

(a) Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R. 3.340, total and permanent total ratings and unemployability; or

(b) Is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or

(c) Has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection.

II. Satisfactory proof of such service connection disability is furnished to the assessors.

13:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 14, 2024
Effective Date: July 13, 2024