CACR 18 - AS INTRODUCED

2024 SESSION

24-2241
02/05

CONSTITUTIONAL AMENDMENT
CONCURRENT RESOLUTION ***18***

RELATING TO: the tax exempt status of churches.

PROVIDING THAT: churches shall not be exempt from state taxes.

SPONSORS: Rep. Sofikitis, Hills. 7

COMMITTEE: Ways and Means

ANALYSIS

This constitutional amendment concurrent resolution adds an amendment specifying that churches, religious organizations, and houses of worship are subject to state and local taxes.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type

CACR 18 - AS INTRODUCED

24-2241
02/05

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Four

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO: the tax exempt status of churches.

PROVIDING THAT: churches shall not be exempt from state taxes.

Be it Resolved by the House of Representatives, the Senate concurring, that the Constitution of New Hampshire be amended as follows:

I. That the second part of the constitution be amended by inserting after article 6-b the following new article:

[Art.] 6-c. [Churches Subject to Taxation.] All Churches, religious organizations, and houses of worship shall be subject to local and state taxes.

II. That the above amendment proposed to the constitution be submitted to the qualified voters of the state at the state general election to be held in November, 2024.

III. That the selectmen of all towns, cities, wards and places in the state are directed to insert in their warrants for the said 2024 election an article to the following effect: To decide whether the amendments of the constitution proposed by the 2024 session of the general court shall be approved.

IV. That the wording of the question put to the qualified voters shall be:
"Are you in favor of amending the second part of the constitution by inserting after article 6-b a new article to read as follows:

[Art.] 6-c. [Churches Subject to Taxation.] All Churches, religious organizations, and houses of worship shall be subject to local and state taxes."

V. That the secretary of state shall print the question to be submitted on a separate ballot with other constitutional questions or on the official ballot. The ballot containing the question shall include 2 ovals next to the question allowing the voter to vote "Yes" or "No." If no oval is marked, the ballot shall not be counted on the question. The outside of the ballot shall be the same as the regular official ballot except that the words "Questions Relating to Constitutional Amendments proposed by the 2024 General Court" shall be printed in bold type at the top of the ballot.

VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it becomes effective when the governor proclaims its adoption.

VII. Voters' Guide.

AT THE PRESENT TIME, the constitution does not address whether churches, religious organizations, or houses of worship are subject to taxation.

IF THE AMENDMENT IS ADOPTED, the constitution will subject churches, religious organizations, and houses of worship to state and local taxes.