

Amendment to SB 442-LOCAL

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

2  
3 AN ACT establishing a commission to study the taxability of lease interests in public  
4 property.  
5

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

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8 1 New Subdivision; Commission to Study Taxability of Lease Interests in Public Property.  
9 Amend RSA 72 by inserting after section 78 the following new subdivision:

10 Commission to Study Taxability of Lease Interests in Public Property  
11 72:79 Commission to Study Taxability of Lease Interests in Public Property.

12 I. There is established a commission to study taxability of lease interests in public property.  
13 The commission shall determine if sufficient language exists in RSA 72:23, I to define property  
14 subject to taxation.

15 II. The members of the commission shall be as follows:

16 (a) Two members of the house of representatives, appointed by the speaker of the house  
17 of representatives.

18 (b) One member of the senate, appointed by the president of the senate.

19 (c) The commissioner of the department of revenue administration, or designee.

20 (d) One representative of the New Hampshire Municipal Association.

21 (e) One representative of the New Hampshire Association of Assessing Officials.

22 III. Legislative members of the commission shall receive mileage at the legislative rate  
23 when attending to the duties of the commission.

24 IV. The members of the commission shall elect a chairperson from among the members.  
25 The first meeting of the commission shall be called by the first-named house member. The first  
26 meeting of the commission shall be held within 45 days of the effective date of this section. Four  
27 members of the commission shall constitute a quorum.

28 V. The commission shall report its findings and any recommendations for proposed  
29 legislation to the speaker of the house of representatives, the president of the senate, the house  
30 clerk, the senate clerk, the governor, and the state library on or before December 1, 2016.

31 2 Prospective Repeal. RSA 72:79, relative to the commission to study taxability of lease  
32 interests in public property, is repealed.

33 3 Effective Date.

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- 1           I. Section 2 of this act shall take effect January 1, 2017.
- 2           II. The remainder of this act shall take effect upon its passage.

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**AMENDED ANALYSIS**

This bill establishes a commission to study taxability of lease interests in public property.