

Floor Amendment to SB 348

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

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3 AN ACT allowing municipalities to adopt a property tax credit for certain disabled  
4 veterans.  
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6 Amend the bill by replacing section 1 with the following:

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8 1 New Section; Property Taxation; Additional Optional Credit; Certain Disabled Veterans.

9 Amend RSA 72 by inserting after section 36-b the following new section:

10 72:36-c Additional Optional Credit; Certain Disabled Veterans.

11 I. Following adoption by the procedure in RSA 72:27-a, a town or city may grant the  
12 property tax credit under paragraph II.

13 II.(a) A person shall be eligible for a credit to be subtracted from the property tax on his or  
14 her primary residence if such person:

15 (1) Is discharged from military service of the United States under conditions other  
16 than dishonorable or honorably separated from military service; and

17 (2) Is totally and permanently disabled from a service-connected disability, as  
18 determined by the United States Department of Veterans' Affairs; and

19 (3) Provides the assessors with satisfactory proof of such service-connected  
20 disability and the United States Department of Veterans' Affairs determination.

21 (b) A town or city may adopt a maximum annual credit in any amount up to \$12,000.

22 (c) The disabled veteran's surviving spouse shall be entitled to receive the credit  
23 amount adopted under subparagraph (b) according to the provisions of RSA 72:29, V.

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AMENDED ANALYSIS

This bill allows town and cities to adopt an additional credit from property taxes for certain totally and permanently disabled veterans.