

Floor Amendment to SB 405

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

2

3 AN ACT establishing a commission to study the effect of conservation restrictions on the
4 property tax in small and rural municipalities.
5

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

7

8 1 New Section; Current Use Taxation; Commission to Study the Effect of Conservation
9 Restrictions on the Property Tax in Small and Rural Municipalities. Amend RSA 79-A by inserting
10 after section 26 the following new section:

11 79-A:27 Commission to Study the Effect of Conservation Restrictions on the Property Tax in
12 Small and Rural Municipalities.

13 I. There is established a commission to study the effect of conservation restrictions on the
14 property tax in small and rural municipalities.

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

16 (a) One member of the senate, appointed by the president of the senate.

17 (b) One member of the house of representatives, appointed by the speaker of the house
18 of representatives.

19 (c) A representative of the New Hampshire Municipal Association, appointed by the
20 association.

21 (d) A representative of the current use board established in RSA 79-A:3, appointed by
22 the board.

23 (e) One selectman from a town with property under current use and conservation
24 easements, appointed by the governor.

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

27 IV. The commission shall study the following issues:

28 (a) Whether property under conservation restrictions is constitutionally eligible for
29 current use assessment.

30 (b) Existing valuation and assessment methods for properties under current use and
31 properties under conservation restrictions.

32 (c) The financial impact of current use and conservation restriction assessments and tax
33 rates on the overall property tax rates in small and rural communities.

Floor Amendment to SB 405

- Page 2 -

1 V. The members of the commission shall elect a chairperson from among the members. The
2 first meeting of the commission shall be called by the senate member. The first meeting of the
3 commission shall be held within 45 days of the effective date of this section. Three members of the
4 commission shall constitute a quorum.

5 VI. The commission shall report its findings and any recommendations for proposed
6 legislation to the speaker of the house of representatives, the president of the senate, the house
7 clerk, the senate clerk, the governor, and the state library on or before November 1, 2018.

8 2 Repeal. RSA 79-A:27, relative to the commission to study the effect of conservation
9 restrictions on the property tax in small and rural municipalities, is repealed.

10 3 Effective Date.

11 I. Section 2 of this act shall take effect November 1, 2018.

12 II. The remainder of this act shall take effect upon its passage.

Floor Amendment to SB 405
- Page 3 -

2018-1094s

AMENDED ANALYSIS

This bill establishes a commission to study the effect of conservation restrictions on the property tax in small and rural municipalities.