Rep. Panasiti, Hills. 22
February 7, 2019
2019-0378h
05/10

Amendment to HB 130-LOCAL

Amend the bill by replacing section 1 with the following:

1 Veterans' Property Tax Exemption; Permanent and Total Disability. 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 is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors and who is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection and~~] 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, the person or person's surviving spouse, 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.

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AMENDED ANALYSIS

This bill provides that a person who is 100 percent permanently and totally disabled pursuant to federal regulations governing total and permanent disability ratings and unemployability shall be eligible for the property tax exemption under RSA 72:36-a. The bill also reorders existing eligibility criteria for the exemption.