

Floor Amendment to HB 425

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

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3 AN ACT granting property tax relief to religious organizations that rent residential real estate
4 to their respective religious leaders.

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6 Amend the bill by replacing section 1 with the following:

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8 1 Taxation; Persons and Property Liable to Taxation; Real Estate and Personal Property Tax
9 Exemption. Amend RSA 72:23, III to read as follows:

10 III.(a) Houses of public worship, parish houses, church parsonages occupied by their
11 pastors, convents, monasteries, buildings and the lands appertaining to them owned, used and
12 occupied directly for religious training or for other religious purposes by any regularly recognized
13 and constituted denomination, creed or sect, organized, incorporated or legally doing business in this
14 state and the personal property used by them for the purposes for which they are established.

15 (b) *A religious organization that rents its church parsonage or similar*
16 *residential real estate and uses that rental income for a housing allowance paid to their*
17 *clergy or similar religious member who lives elsewhere shall be exempt from taxation on*
18 *that property. In this subparagraph, "religious organization" means a single house of*
19 *worship, including churches, synagogues, mosques, shrines, and temples. In this*
20 *paragraph, "church parsonage" means a house provided for a clergy or similar religious*
21 *member, whether that house is called a parsonage, vicarage, rectory, manse, or a similar*
22 *term.*

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AMENDED ANALYSIS

This bill grants property tax relief to religious organizations that rent residential real estate to their respective religious leaders.