

HB 284-FN - AS AMENDED BY THE HOUSE

27Mar2025... 0571h

2025 SESSION

25-0639

07/05

HOUSE BILL

284-FN

AN ACT requiring tax impact statements on municipal warrant articles.

SPONSORS: Rep. Bernardy, Rock. 36; Rep. Porcelli, Rock. 19; Rep. Weyler, Rock. 14; Rep. P. Brown, Rock. 14; Sen. Gannon, Dist 23

COMMITTEE: Municipal and County Government

ANALYSIS

This bill requires that municipalities require tax impact statements on budgets and warrant articles and a total tax summary statement.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Five

AN ACT requiring tax impact statements on municipal warrant articles.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Municipal Budget Law; Preparation of Budgets; Budget Preparation; Warrant Article Tax
2 Summaries. Amend RSA 32:5, V-a to read as follows:

3 V-a. The legislative body of any town, school district, or village district ~~[may]~~ **shall** vote to
4 require that all votes by an advisory budget committee, a town, school district, or village district
5 budget committee, and the governing body or, in towns, school districts, or village districts without a
6 budget committee, all votes of the governing body relative to budget items or any warrant articles
7 shall be recorded votes and the numerical tally of any such vote shall be printed in the town, school
8 district, or village district warrant next to the affected warrant article. ~~[Unless the legislative body~~
9 ~~has voted otherwise, if a town or school district has not voted to require such tallies to be printed in~~
10 ~~the town or school district warrant next to the affected warrant article, the governing body or the~~
11 ~~budget committee adopted under RSA 32:14 may, on its own initiative, require that the tallies of its~~
12 ~~votes be printed next to the affected article.]~~

13 2 Municipal Budget Law; Preparation of Budgets; Budget Preparation; Warrant Article Tax
14 Summaries. RSA 32:5, V-b is repealed and reenacted to read as follows:

15 V-b.(a) A town shall require that the annual budget and all special warrant articles having a
16 tax impact, as determined by the governing body, contain a notation stating the estimated tax
17 impact of the article. Such notation shall be phrased as follows:

18 "If this warrant article passes, there will be an estimated tax impact of \$X.XX per \$1,000 of
19 property valuation."

20 Any special warrant articles with multi-year tax impacts, or containing lease agreements with or
21 without non-appropriation clauses, shall contain a notation stating the estimated tax impact each
22 year for the first 5 years, or each year if the tax impact is less than 5 years. Such notation shall be
23 phrased as follows:

24 "If this warrant article passes, there will be an estimated tax impact of \$X.XX per \$1,000 of
25 property valuation (year 1), \$X.XX per \$1,000 of property valuation (year 2), \$X.XX per \$1,000 of
26 property valuation (year 3), \$X.XX per \$1,000 of property valuation (year 4), \$X.XX per \$1,000 of
27 property valuation (year 5)."

28 In multi-town districts, the notation shall be included for each town by prefixing the notation
29 with the name of each town. The determination of the estimated tax impact shall be subject to
30 approval by the governing body.

HB 284-FN - AS AMENDED BY THE HOUSE

- Page 2 -

1 (b) The town shall also require that a total tax impact summary statement be placed at
2 the end of the warrant article. If the town has adopted use of the official ballot under RSA 40:13 or a
3 charter adopted pursuant to RSA 49-D, the total tax impact summary shall also be included on the
4 official ballot before the first warrant article question. The total tax impact summary statement
5 shall describe the estimated tax impact if all proposed articles having a tax impact were to pass.
6 Such notation shall be phrased as follows:

7 "If all warrant articles with a tax impact pass, there will be an estimated tax impact of \$X.XX
8 per \$1,000 of property valuation."

9 In multi-town districts, the notation shall be included for each town by prefixing the notation
10 with the name of each town. The determination of the total estimated tax impact shall be subject to
11 approval by the governing body.

12 3 Effective Date. This act shall take effect 60 days after its passage.

LBA
25-0639
4/2/25

HB 284-FN- FISCAL NOTE
AS AMENDED BY THE HOUSE (AMENDMENT #2025-0571h)

AN ACT requiring tax impact statements on municipal warrant articles.

FISCAL IMPACT:

The Office of Legislative Budget Assistant states this bill has no fiscal impact on state, county and local expenditures or revenue.

AGENCIES CONTACTED:

None