

SB 291 - AS AMENDED BY THE SENATE

03/27/2025 0769s

2025 SESSION

25-1073

06/09

SENATE BILL **291**

AN ACT relative to the religious use of land property tax exemption.

SPONSORS: Sen. Abbas, Dist 22; Sen. Innis, Dist 7; Sen. Sullivan, Dist 18; Sen. Gannon, Dist 23; Sen. Avar, Dist 12; Sen. Rochefort, Dist 1; Rep. Doucette, Rock. 25; Rep. Janigian, Rock. 25; Rep. M. Pearson, Rock. 34

COMMITTEE: Ways and Means

ANALYSIS

This bill:

I. Adds tax exemptions for church parsonages occupied by designated church employees and buildings used for religious training and residential programs.

II. Includes housing for religious purposes, on land owned before January 1, 2025, or for at least 5 years, as workforce housing.

III. Permits objective structural regulations and compliance with environmental rules, provided they do not substantially burden religious exercise and apply equally to all uses.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 relative to the religious use of land property tax exemption.

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

1 1 Property Taxes; Real Estate and Personal Property Tax Exemption. Amend RSA 72:23, III to
2 read as follows:

3 III. Houses of public worship, parish houses, church parsonages occupied by their pastors **or**
4 **by designated church employees**, convents, monasteries, buildings and the lands [~~appertaining to~~
5 ~~them~~] **on the same lot** owned, used, and occupied directly for religious training, **including**
6 **residential programs**, or **housing used** for other religious purposes by any regularly recognized
7 and constituted denomination, creed or sect, organized, incorporated or legally doing business in this
8 state and the personal property used by them for the purposes for which they are established.
9 **Housing used for religious purposes includes up to 6 residential housing units or**
10 **congregate housing units to be used for residential purposes, or both, on land owned on or**
11 **before January 1, 2025, or owned for a period of not less than 5 years by a regularly**
12 **recognized and constituted denomination, creed, or sect, organized, incorporated, or**
13 **legally doing business in this state and wholly owned by the religious organization. The**
14 **term "units" as used in this paragraph shall have the same meaning as "rental units" as**
15 **defined in RSA 540:1-a, III.**

16 2 Religious Use of Land and Structures. Amend RSA 674:76 to read as follows:

17 674:76 Religious Use of Land and Structures. No zoning ordinance or site plan review
18 regulation shall prohibit, regulate, or restrict the use of land or structures primarily used for
19 religious purposes, **including those listed in RSA 72:23, III**; provided, however, that such land or
20 structures may be subject to objective and definite regulations concerning the height of structures,
21 yard sizes, lot area, setbacks, open space, and building coverage requirements, **and compliance**
22 **with the department of environmental services' subdivision and individual sewage**
23 **disposal system design rules in RSA 485-A**, as long as said requirements are applicable
24 regardless of the religious or non-religious nature of the use of the property and do not substantially
25 burden religious exercise.

26 3 Effective Date. This act shall take effect July 1, 2025.