

HB 426 - VERSION ADOPTED BY BOTH BODIES

6Mar2025... 0141h

2025 SESSION

25-0641

05/08

HOUSE BILL

**426**

AN ACT relative to property tax exemptions for charitable organizations for the prior tax year.

SPONSORS: Rep. J. MacDonald, Carr. 6; Rep. Maggiore, Rock. 23; Rep. Crawford, Carr. 3; Rep. Peternel, Carr. 6; Rep. Rung, Hills. 12; Rep. Lynn, Rock. 17

COMMITTEE: Municipal and County Government

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AMENDED ANALYSIS

This bill permits a charitable organization to request a property tax exemption for the 2024 tax year if they demonstrate to the selectmen that they were prevented by accident, mistake, or misfortune from filing the statement of financial condition before June 1, 2024, and provides for appeal of the decision to the board of tax and land appeals or the superior court.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Five*

AN ACT relative to property tax exemptions for charitable organizations for the prior tax year.

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

1       1 Property Tax Exemption for Charitable Organizations; Late Application. Any charitable  
2 organization, otherwise qualified to receive a property tax exemption under RSA 72:23 for the tax  
3 year ending March 31, 2025, but for the failure to file a timely statement of financial condition  
4 pursuant to RSA 72:23, VI, shall be granted the exemption retroactively if they satisfy to the  
5 selectmen that they were prevented by accident, mistake, or misfortune from filing the statement of  
6 financial condition before June 1, 2024. If the request for exemption is denied by the selectmen, the  
7 organization may appeal the decision pursuant to RSA 72:34-a.

8       2 Effective Date. This act shall take effect upon its passage.