

CHAPTER 30
HB 426 - FINAL VERSION

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

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.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 30:1 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 year
3 ending March 31, 2025, but for the failure to file a timely statement of financial condition pursuant to RSA
4 72:23, VI, shall be granted the exemption retroactively if they satisfy to the selectmen that they were
5 prevented by accident, mistake, or misfortune from filing the statement of financial condition before June
6 1, 2024. If the request for exemption is denied by the selectmen, the organization may appeal the
7 decision pursuant to RSA 72:34-a.

30:2 Effective Date. This act shall take effect upon its passage.

Approved: May 14, 2025
Effective Date: May 14, 2025