

SB 291 - AS AMENDED BY THE HOUSE

03/27/2025 0769s
22May2025... 1925h

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. Avard, Dist 12; Sen. Rochefort, Dist 1; Rep. Doucette, Rock. 25; Rep. Janigian, Rock. 25; Rep. M. Pearson, Rock. 34

COMMITTEE: Ways and Means

AMENDED 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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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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 Real Estate and Personal Property Tax Exemption. Amend RSA 72:23, III to read as follows:
- 2 III. Houses of public worship, parish houses, church parsonages occupied by their pastors **or**
- 3 **church parsonages leased for the purpose of applying the net income to the pastor's**
- 4 **housing allowance**, convents, monasteries, buildings and the lands appertaining to them owned,
- 5 used and occupied directly for religious training or for other religious purposes by any regularly
- 6 recognized and constituted denomination, creed or sect, organized, incorporated or legally doing
- 7 business in this state and the personal property used by them for the purposes for which they are
- 8 established.
- 9 3 Effective Date. This act shall take effect July 1, 2025.