

SB 98-FN - VERSION ADOPTED BY BOTH BODIES

2025 SESSION

25-1101

02/08

SENATE BILL

98-FN

AN ACT

extending the donations to regional career and technical education center programs.

SPONSORS:

Sen. Watters, Dist 4; Sen. Avar, Dist 12; Sen. Lang, Dist 2; Sen. Murphy, Dist 16; Sen. Ward, Dist 8; Sen. Sullivan, Dist 18; Sen. Long, Dist 20; Sen. Altschiller, Dist 24; Sen. Pearl, Dist 17; Sen. Rosenwald, Dist 13; Sen. Birdsell, Dist 19; Sen. Fenton, Dist 10; Sen. Gannon, Dist 23; Sen. Carson, Dist 14; Sen. Perkins Kwoka, Dist 21; Rep. Cordelli, Carr. 7; Rep. S. Smith, Sull. 3; Rep. Ladd, Graf. 5; Rep. Almy, Graf. 17

COMMITTEE:

Education

ANALYSIS

This bill extends the authority of school districts to accept charitable donations to offset costs of career and technical education center programs.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 extending the donations to regional career and technical education center programs.

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

- 1 1 Donations to Regional Career and Technical Education Center Programs;
- 2 Repeal Date Extended. Amend 2019, 247:3 to read as follows:
- 3 247:3 Repeal; [2026] **2031**. RSA 188-E:9-a, relative to donations to regional career and technical
- 4 education center programs, is repealed.
- 5 2 Effective Date Change. Amend 2019, 247:4, I to read as follows:
- 6 I. Section 3 of this act shall take effect June 30, [2026] **2031**.
- 7 3 Effective Date. This act shall take effect 60 days after its passage.

**SB 98-FN- FISCAL NOTE
AS INTRODUCED**

AN ACT extending the donations to regional career and technical education center programs.

FISCAL IMPACT:

Estimated State Impact				
	FY 2025	FY 2026	FY 2027	FY 2028
Revenue	\$0	\$0	Maximum decrease of \$500,000	Maximum decrease of \$500,000
<i>Revenue Fund(s)</i>	General Fund and Education Trust Fund			
Expenditures*	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			
Appropriations*	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			

*Expenditure = Cost of bill

*Appropriation = Authorized funding to cover cost of bill

METHODOLOGY:

This bill extends the repeal date relative to donations to regional career and technical education center programs from June 30, 2026 to June 30, 2031. The extension of this program will result in tax credits against the Business Profits Tax (BPT) being available for any taxpayer that makes a qualifying donation. The aggregate tax credit that can be claimed in any fiscal year shall not exceed \$500,000. A taxpayer may only use the credit in the tax year during which it made the donation, and only in an amount up to 25% of the taxpayer's BPT due before credits. Depending on a taxpayer's taxable period, the credit against the BPT may be used in the same fiscal year the credit was issued or the next fiscal year.

The Department of Revenue Administration states the fiscal impact of this bill will be an indeterminable decrease in General Fund and Education Trust Fund revenue for the period of fiscal year 2027 through fiscal year 2032 (due to timing of when a taxpayer's credit is applied) with the maximum impact not exceeding \$500,000 in any fiscal year. The Department's review of the program found that the donation amounts have increased each year since the start of the program. In program year 2024-2025 the total donation amount was \$618,420. Based on the historical trend for donations, the Department anticipates the full \$500,000 credit will be applied each fiscal year between FY 2027 and FY 2031, with a lesser amount applied in FY 2032.

AGENCIES CONTACTED:

Department of Revenue Administration