

**SB 291 - VERSION ADOPTED BY BOTH BODIES**

03/27/2025 0769s  
22May2025... 1925h  
06/26/2025 2773CofC

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

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AMENDED ANALYSIS

This bill adds church parsonages leased for the purpose of applying the net income to the pastor's housing allowance to real estate tax exemptions.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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~~
- 3       ***including parsonages that are rented or vacant***, convents, monasteries, buildings and the lands
- 4       appertaining to them owned, used and occupied directly for religious training or for other religious
- 5       purposes by any regularly recognized and constituted denomination, creed or sect, organized,
- 6       incorporated or legally doing business in this state and the personal property used by them for the
- 7       purposes for which they are established.
- 8       2 Effective Date. This act shall take effect July 1, 2025.