

CHAPTER 144
HB 138-LOCAL - FINAL VERSION

2025 SESSION

25-0278
02/05

HOUSE BILL

138-LOCAL

AN ACT

relative to tax impact notation on warrant articles with multi-year tax impacts.

SPONSORS:

Rep. Pauer, Hills. 36; Rep. Cambrils, Merr. 4; Rep. Caplan, Merr. 8; Rep. Fracht, Graf. 16; Rep. Mooney, Hills. 12; Rep. Preece, Hills. 17; Rep. Sheehan, Hills. 43; Rep. Spilsbury, Sull. 3; Rep. Veilleux, Hills. 34; Sen. Gannon, Dist 23; Sen. Sullivan, Dist 18

COMMITTEE:

Municipal and County Government

ANALYSIS

This bill requires a notation stating the estimated tax impact for any special warrant article with a multi-year tax impact in towns that have voted to require a notation stating the estimated tax impact of the annual budget and all special warrant articles.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 tax impact notation on warrant articles with multi-year tax impacts.

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

1 144:1 Budget Preparation. Amend RSA 32:5, V-b to read as follows:

2 V-b. Any town may vote to require that the annual budget and all special warrant articles having a
3 tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact
4 of the article. The determination of the estimated tax impact shall be subject to approval by the governing
5 body. ***Any special warrant articles voted on pursuant to this paragraph with multi-year tax impacts, or***
6 ***containing lease agreements with or without non-appropriation clauses, shall contain a notation stating***
7 ***the estimated tax impact each year for the first 5 years, or each year if the tax impact is less than 5 years.***

8 144:2 Applicability. RSA 32:5, V-b, as amended by section 1 of this act, shall apply in any town or
9 district that has adopted the requirement to include a notation stating the estimated tax impact of the
10 annual budget and special warrant articles, and shall not require local amendment or re-adoption by the
11 town or district.

144:3 Effective Date. This act shall take effect 60 days after its passage.

Approved: July 01, 2025
Effective Date: August 30, 2025