

Amendment to SB 291

1 Amend the bill by replacing section 1 with the following:

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3 1 Property Taxes; Real Estate and Personal Property Tax Exemption. Amend RSA 72:23, III to
4 read as follows:

5 III. Houses of public worship, parish houses, church parsonages occupied by their pastors **or**
6 **by designated church employees**, convents, monasteries, buildings and the lands ~~[appertaining to~~
7 ~~them]~~ **on the same lot** owned, used, and occupied directly for religious training, **including**
8 **residential programs**, or **housing used** for other religious purposes by any regularly recognized
9 and constituted denomination, creed or sect, organized, incorporated or legally doing business in this
10 state and the personal property used by them for the purposes for which they are established.
11 **Housing used for religious purposes includes up to 6 residential housing units or**
12 **congregate housing units to be used for residential purposes, or both, on land owned on or**
13 **before January 1, 2025, or owned for a period of not less than 5 years by a regularly**
14 **recognized and constituted denomination, creed, or sect, organized, incorporated, or**
15 **legally doing business in this state and wholly owned by the religious organization. The**
16 **term "units" as used in this paragraph shall have the same meaning as "rental units" as**
17 **defined in RSA 540:1-a, III.**