

Rep. Janigian, Rock. 25
May 5, 2025
2025-1925h
06/11

Amendment to SB 291

1 Amend the bill by replacing sections 1 and 2 with the following:

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

4 III. Houses of public worship, parish houses, church parsonages occupied by their pastors **or**
5 ***church parsonages leased for the purpose of applying the net income to the pastor's***
6 ***housing allowance***, convents, monasteries, buildings and the lands appertaining to them owned,
7 used and occupied directly for religious training or for other religious purposes by any regularly
8 recognized and constituted denomination, creed or sect, organized, incorporated or legally doing
9 business in this state and the personal property used by them for the purposes for which they are
10 established.

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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.