

1 Committee of Conference Report on SB 291, relative to the religious use of land property tax
2 exemption.

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4 Recommendation:

5 That the Senate recede from its position of nonconcurrence with the House amendment, and
6 concur with the House amendment, and

7 That the Senate and House adopt the following new amendment to the bill as amended by the
8 House, and pass the bill as so amended:

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10 Amend the bill by replacing all after the enacting clause with the following:

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12 1 Real Estate and Personal Property Tax Exemption. Amend RSA 72:23, III to read as follows:

13 III. Houses of public worship, parish houses, church parsonages [~~occupied by their pastors~~]
14 ***including parsonages that are rented or vacant***, convents, monasteries, buildings and the lands
15 appertaining to them owned, used and occupied directly for religious training or for other religious
16 purposes by any regularly recognized and constituted denomination, creed or sect, organized,
17 incorporated or legally doing business in this state and the personal property used by them for the
18 purposes for which they are established.

19 2 Effective Date. This act shall take effect July 1, 2025.

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The signatures below attest to the authenticity of this Report on SB 291, relative to the religious use of land property tax exemption.

Conferees on the Part of the Senate

Conferees on the Part of the House

Sen. Abbas, Dist. 22

Rep. Janigian, Rock. 25

Sen. Sullivan, Dist. 18

Rep. Ulery, Hills. 13

Sen. Prentiss, Dist. 5

Rep. M. Pearson, Rock. 34

Rep. Almy, Graf. 17

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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.