

Senate Commerce  
April 28, 2026  
2026-1717s  
07/09

Amendment to HB 1103

1 Amend RSA 79-E:4-c as inserted by section 3 of the bill by replacing it with the following:

2

3 79-E:4-c Housing Opportunity Zone. A city or town may adopt the provisions of this section by  
4 vote of its legislative body, in accordance with the procedures described in RSA 79-E:3, to establish a  
5 housing opportunity zone. To be eligible for tax relief under this section, the qualifying structure  
6 and property shall be located within the housing opportunity zone established by the municipality.  
7 ~~[No less than one third of the housing units constructed shall be designated for households with an~~  
8 ~~income of 80 percent or less of the area median income as measured by the United States~~  
9 ~~Department of Housing and Urban Development, or the housing units in a qualifying structure shall~~  
10 ~~be designated for households with incomes as provided in RSA 204 C:57, IV]~~ ***Municipalities may***  
11 ***further establish criteria for the public benefits, goals, and measures that promote housing***  
12 ***affordability for tax relief located within a designated housing opportunity zone.*** A  
13 qualifying structure under this section shall be eligible for tax assessment relief, ***beginning upon***  
14 ***issuance of the certification of occupancy or completion of construction of new housing***  
15 ***units,*** for a period of up to ~~[10 years, beginning upon issuance of the certification of occupancy]~~ ***7***  
16 ***years if no workforce housing, as defined by RSA 674:58, is created, or up to 15 years, if***  
17 ***workforce housing is created.***