

HB 1002 - AS INTRODUCED

2026 SESSION

26-2282

07/06

HOUSE BILL **1002**

AN ACT repealing the solar energy systems tax exemption.

SPONSORS: Rep. Turcotte, Straf. 4; Rep. Harrington, Straf. 18; Rep. Vose, Rock. 5; Rep. D. McGuire, Merr. 14; Rep. Verville, Rock. 2; Rep. Sirois, Hills. 32; Rep. DeRoy, Straf. 3; Rep. Sellers, Graf. 10; Rep. Sheehan, Hills. 43; Rep. R. Brown, Carr. 8

COMMITTEE: Science, Technology and Energy

ANALYSIS

This bill repeals the solar energy systems tax exemption.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT repealing the solar energy systems tax exemption.

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

1 1 The State and Its Government; Department of Revenue Administration; Duties of
2 Commissioner. Amend RSA 21-J:3, XIII to read as follows:

3 XIII. Equalize annually by May 1 the valuation of the property as assessed in the several
4 towns, cities, and unincorporated places in the state including the value of property exempt
5 pursuant to RSA 72:37, RSA 72:37-b, RSA 72:39-a, [~~RSA 72:62,~~] RSA 72:66, RSA 72:70, RSA 72:85,
6 and RSA 72:87, property which is subject to tax relief under RSA 79-E:4, and property which is
7 subject to tax relief under RSA 79-E:4-a or RSA 79-E:4-b, by adding to or deducting from the
8 aggregate valuation of the property in towns, cities, and unincorporated places such sums as will
9 bring such valuations to the true and market value of the property, and by making such adjustments
10 in the value of other property from which the towns, cities, and unincorporated places receive taxes
11 or payments in lieu of taxes, including renewable generation facility property subject to a payment in
12 lieu of taxes agreement under RSA 72:74 and combined heat and power agricultural facility property
13 subject to a payment in lieu of taxes agreement under RSA 72:74-a, as may be equitable and just, so
14 that any public taxes that may be apportioned among them shall be equal and just. In carrying out
15 the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth
16 in RSA 21-J:9-a.

17 2 Taxation; Property Taxes; Procedure for Adoption, Modification, or Rescission. Amend RSA
18 72:27-a, I to read as follows:

19 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA
20 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, [~~RSA 72:62,~~] RSA 72:66, RSA 72:70, RSA
21 72:76, RSA 72:82, RSA 72:85, or RSA 72:87, in the following manner:

22 3 Taxation; Property Taxes; Interpretation; Rules. Amend RSA 72:36, I to read as follows:

23 I. The commissioner's interpretation of RSA 72:28, 72:28-b, 72:28-c, 72:29, 72:29-a, 72:30,
24 72:31, 72:32, 72:33, 72:34, 72:34-a, 72:35, 72:36-a, 72:37, 72:37-a, 72:37-b, 72:38-a, 72:38-b, 72:39-a,
25 72:39-b, 72:41, [~~72:62,~~] 72:66, 72:70; 72:85, and 72:87; and

26 4 Repeal. The following are repealed:

27 I. RSA 72:61, relative to the definition of solar energy systems.

28 II. RSA 72:62, relative to the tax exemption for solar energy systems.

29 III. RSA 72:64, relative to the solar energy system tax exemption.

30 5 Effective Date. This act shall take effect April 1, 2027.