

**HB 1021 - AS INTRODUCED**

2026 SESSION

26-2342

07/05

HOUSE BILL            **1021**

AN ACT                amending the date to provide written notice to a municipality of a taxpayer's election to be assessed under the low-income housing tax credit program.

SPONSORS:            Rep. Walker, Straf. 19; Rep. J. MacDonald, Carr. 6; Rep. Maggiore, Rock. 23

COMMITTEE:          Housing

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ANALYSIS

This bill amends the date to provide written notice to a municipality of a taxpayer's election to be assessed under the low-income housing tax credit program.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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                    amending the date to provide written notice to a municipality of a taxpayer's election to be assessed under the low-income housing tax credit program.

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

1            1 Taxation; Appraisal of Taxable Property; Residential Property Subject to Housing Covenant  
2 Under the Low-Income Housing Tax Credit Program. Amend RSA 75:1-a, I to read as follows:

3            I. To make an election for an appraisal of property subject to a housing covenant under the  
4 low-income housing tax credit program, the taxpayer shall, by [~~October 1~~] **April 15** preceding the tax  
5 year for which the election is sought, provide written notice to the municipality of the taxpayer's  
6 election to be assessed under this section, using a form prepared by the department of revenue  
7 administration. A property that as of April 1 of the tax year is under construction shall not be  
8 eligible to apply for assessment under this section.

9            2 Effective Date. This act shall take effect July 1, 2026.