

Section 1 Header

2026 SESSION

26-2613.0

07/06

HOUSE BILL *[bill number]*

AN ACT creating an additional property tax for certain unoccupied properties and creating a housing transfer tax exemption for certain low- and moderate-income home buyers.

SPONSORS: [sponsors]

COMMITTEE: [committee]

ANALYSIS

This bill creates an additional property tax for certain unoccupied properties and creates a housing transfer tax exemption for certain low- and moderate-income home buyers.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 creating an additional property tax for certain unoccupied properties and creating a housing transfer tax exemption for certain low- and moderate-income home buyers.

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

1 1 New Section; Taxation; Persons and Property Liable to Taxation; Supplemental Residence
2 Tax. Amend RSA 72 by inserting after section 6-a the following new section:

3 72:6-b Unoccupied Housing Tax. Any owner of property that is unoccupied for at least 6 months
4 of the tax year, or is occupied as a short-term rental for at least 6 months of the tax year, shall be
5 required to pay to the department of revenue administration a sum equal to the total of all property
6 taxes, fees, and interest owed on that property to any municipality, city, town, village, or
7 unincorporated place.

8 2 New Section; Taxation; Tax on Transfer of Real Property; Transfer Tax Exemption. Amend
9 RSA 78-B by inserting after section 13 the following new section:

10 78-B:14 Transfer Tax Exemption.

11 I. There shall be a one-time exemption allowed against the entirety of the tax due under this
12 chapter in any given tax year.

13 II. No exemption shall be allowed under this section unless the person applying therefor:

14 (a) Has owned only one property in the given tax year; and

15 (b) Is a renter in a 3 or more person household who makes less than 60 percent of the
16 average income for a household in the municipality where property is being purchased; or is a
17 homeowner in a 4 or more person household who makes less than 100 percent of the average income
18 for a household in the municipality where property is being purchased.

19 3 Effective Date. This act shall take effect April 1, 2027.