

SB 514 - AS INTRODUCED

2026 SESSION

26-2111

07/05

SENATE BILL **514**

AN ACT preventing ballot questions concerning alterations to municipal tax caps from being altered by local legislative bodies.

SPONSORS: Sen. Murphy, Dist 16; Sen. Avard, Dist 12; Sen. Carson, Dist 14; Sen. Sullivan, Dist 18; Sen. McGough, Dist 11; Sen. Innis, Dist 7

COMMITTEE: Election Law and Municipal Affairs

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ANALYSIS

This bill prevents ballot questions concerning alterations to municipal tax caps from being altered by local legislative bodies.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 preventing ballot questions concerning alterations to municipal tax caps from being altered by local legislative bodies.

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

1 1 Towns, Cities, Village Districts, and Unincorporated Places; Preparation of Budgets; Local Tax  
2 Cap. Amend RSA 32:5-b, III to read as follows:

3 III. The legislative body may override the cap by the usual procedures applicable to annual  
4 meetings of the legislative body, provided that: when a proposed appropriation will cause the  
5 amount of local taxes raised by the town or district to exceed the tax cap under this section or the  
6 total amount already raised and appropriated has caused the amount of local taxes raised by the  
7 town or district to exceed the tax cap under this section, voting on the appropriation question shall  
8 be by ballot, **but the question shall not be placed on the official ballot used to elect officers**,  
9 except in the case of a legislative body that uses an official ballot form of meeting under RSA 40:13  
10 or under a charter adopted pursuant to RSA 49-D. If a 3/5 majority or the supermajority as  
11 determined under a charter pursuant to RSA 49-D of those voting on the question vote "yes," the  
12 appropriation is approved. Only votes in the affirmative or negative shall be included in the  
13 calculation of the 3/5 majority or the supermajority as determined under a charter pursuant to RSA  
14 49-D.

15 2 Towns, Cities, Village Districts, and Unincorporated Places; Preparation of Budgets; Adoption  
16 of Local Tax Cap. Amend RSA 32:5-c, V to read as follows:

17 V. **The question shall not be subject to amendment by the legislative body.** Voting on  
18 the question shall be by ballot, but the question shall not be placed on the official ballot used to elect  
19 officers, except in the case of a legislative body that uses an official ballot form of meeting under RSA  
20 40:13 or under a charter adopted pursuant to RSA 49-D. Polls shall remain open and ballots shall be  
21 accepted by the moderator for a period of not less than one hour following the completion of  
22 discussion on the question. If a 3/5 majority of those voting on the question vote "yes," RSA 32:5-b  
23 shall apply within the local political subdivision beginning with the following fiscal year and for all  
24 subsequent years until it is changed as provided in paragraph V-a or rescinded as provided in  
25 paragraph VI.

26 3 Towns, Cities, Village Districts, and Unincorporated Places; Preparation of Budgets; Adoption  
27 of School District Budget Cap. Amend RSA 32:5-f, V to read as follows:

28 V. **The question shall not be subject to amendment by the legislative body.** Voting on  
29 the question shall be by ballot, but the question shall not be placed on the official ballot used to elect  
30 officers, except in the case of a legislative body that uses an official ballot form of meeting under RSA

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1 40:13 or under a charter adopted pursuant to RSA 49-D. Polls shall remain open and ballots shall be  
2 accepted by the moderator for a period of not less than one hour following the completion of  
3 discussion on the question. If a  $\frac{3}{5}$  majority of those voting on the question vote "yes," RSA 32:5-e  
4 shall apply within the school district beginning with the following fiscal year and for all subsequent  
5 years until it is changed as provided in paragraph V-a or rescinded as provided in paragraph VI.

6 4 Applicability. Sections 1-3 of this act shall apply to any local tax cap adopted prior to the  
7 effective date of this act and shall not require local amendment or re-adoption by a municipality,  
8 city, or town.

9 5 Effective Date. This act shall take effect 60 days after its passage.