

CA CR 18 - AS INTRODUCED

2026 SESSION

26-2720  
07/08

CONSTITUTIONAL AMENDMENT  
CONCURRENT RESOLUTION **18**

RELATING TO: tax rates.

PROVIDING THAT: the rate of taxes in the state shall not exceed certain annual percentages.

SPONSORS: Rep. Ulery, Hills. 13; Rep. Cole, Hills. 26; Rep. Aures, Merr. 13; Rep. Alexander Jr., Hills. 29; Rep. Cambrils, Merr. 4; Rep. Bryer, Rock. 1; Rep. Kesselring, Hills. 18; Sen. Avard, Dist 12

COMMITTEE: Ways and Means

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ANALYSIS

This constitutional amendment concurrent resolution would amend the New Hampshire constitution to require that the state, political subdivisions of the state, or local districts cap total annual spending, changes to tax rates, or increases in debt at a rate tied to increases in inflation and population change, and create a right of action against the state, political subdivisions of the state, or local districts for persons whom reveal a state or local official to be in violation of this proposed constitutional article.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type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*

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO: tax rates.

PROVIDING THAT: the rate of taxes in the state shall not exceed certain annual percentages.

*Be it Resolved by the House of Representatives, the Senate concurring, that the Constitution of New Hampshire be amended as follows:*

1 I. That the first part of the constitution be amended by inserting after article 12 the  
2 following new article:

3 [Art.] 12-a. [New State Taxes, Increasing Spending, and Debt Without Voter Approval.]

4 1. The state's total fiscal year maximum annual percentage change in New Hampshire's  
5 fiscal year total spending shall be determined by the four-year moving average rate of inflation, up to  
6 two and one-half percent, and the annual percentage change in New Hampshire's population during  
7 the prior calendar year.

8 2. Every local taxing district's maximum annual percentage change in fiscal year total  
9 spending shall be changed annually by the four-year moving average rate of inflation, up to two and  
10 one-half percent, plus the percentage change in the political subdivision's population during the  
11 prior calendar year.

12 3. Excess revenues over the annual revenue limit, up to ten percent, shall be deposited  
13 in an interest-bearing rainy day fund, and shall only be used to pay for expenses up to the spending  
14 limit. Excess revenues above the rainy day fund cap shall be refunded or, upon voter approval, used  
15 to repay debts.

16 4. Neither New Hampshire, nor its political subdivisions, shall increase in excess of a  
17 four-year moving average of inflation, up to two and one-half percent, and the percentage change in  
18 population, total annual spending, including obligations of the treasury, faster than the people's  
19 increase in after-tax income, any new or increased tax, or debt of the general treasury, without  
20 approval of the voters or those in relevant in-state regions or districts.

21 5. Any citizen who contests that the state, or any of its political subdivisions, is in  
22 violation of this article shall be entitled to a jury trial within twelve months. If a jury finds that the  
23 state, or its political subdivisions, have violated this article of the Constitution, the citizen shall be  
24 entitled to reasonable attorney's fees, court costs, and an award not to exceed twenty times the  
25 citizen's attorney's fees and court costs.

26 II. That the above amendment proposed to the constitution be submitted to the qualified  
27 voters of the state at the state general election to be held in November, 2026.

28 III. That the selectmen of all towns, cities, wards and places in the state are directed to

1 insert in their warrants for the said 2026 election an article to the following effect: To decide  
2 whether the amendments of the constitution proposed by the 2026 session of the general court shall  
3 be approved.

4 IV. That the wording of the question put to the qualified voters shall be:  
5 “Are you in favor of amending the first part of the constitution by inserting after article 12 a new  
6 article to read as follows:

7 [Art.] 12-a. [New State Taxes, Increasing Spending, and Debt Without Voter Approval.]

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28 entitled to reasonable attorney's fees, court costs, and an award not to exceed twenty times the  
29 citizen's attorney's fees and court costs.

30 V. That the secretary of state shall print the question to be submitted on a separate ballot  
31 with other constitutional questions or on the official ballot. The ballot containing the question shall  
32 include 2 ovals next to the question allowing the voter to vote “Yes” or “No.” If no oval is marked, the  
33 ballot shall not be counted on the question. The outside of the ballot shall be the same as the regular  
34 official ballot except that the words “Questions Relating to Constitutional Amendments proposed by  
35 the 2026 General Court” shall be printed in bold type at the top of the ballot.

36 VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it  
37 becomes effective when the governor proclaims its adoption.

1 VII. Voters' Guide.

2 AT THE PRESENT TIME, the New Hampshire constitution does not prevent the  
3 state, political subdivisions of the state, or local districts from capping total annual spending,  
4 changes to tax rates, or increases in debt at a rate tied to increases in inflation and population  
5 change, nor does it create a right of action against the state, political subdivisions of the state, or  
6 local districts for persons whom reveal a state or local official to be in violation of this proposed  
7 constitutional article.

8 IF THE AMENDMENT IS ADOPTED, the New Hampshire constitution shall  
9 prevent the state, political subdivisions of the state, or local districts from capping total annual  
10 spending, changes to tax rates, or increases in debt at a rate tied to increases in inflation and  
11 population change, and create a right of action against the state, political subdivisions of the state, or  
12 local districts for persons whom reveal a state or local official to be in violation of this constitutional  
13 article.