CHAPTER 71
HB 1118 - FINAL VERSION

2026 SESSION

26-2421
04/09

HOUSE BILL *1118*

AN ACT increasing the limit for moneys remitted to municipal treasurers.

SPONSORS: Rep. Colby, Merr. 9; Rep. D. Germana, Ches. 1; Rep. Grund, Hills. 34; Rep. Maggiore, Rock. 23; Rep. D. Murphy, Ches. 11; Rep. Ouellet, Coos 3; Rep. Bay, Straf. 21; Rep. Harb, Rock. 20

COMMITTEE: Municipal and County Government

ANALYSIS

This bill increases the limit for moneys remitted to municipal treasurers.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

CHAPTER 71
HB 1118 - FINAL VERSION

26-2421
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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT increasing the limit for moneys remitted to municipal treasurers.

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

71:1 Choice and Duties of Town Officers; Financial Duties. Amend RSA 41:9, VIII to read as follows:

VIII. The selectmen shall be responsible for establishing procedures to ensure that all funds paid to the town from any department shall be remitted to the treasurer at least on a weekly basis or daily whenever such funds total [~~$500~~] ***$3,500*** or more. Remittances to the treasurer from the tax collector shall be in accordance with RSA 41:35 and remittances from the town clerk shall be in accordance with RSA 261:165.

71:2 Choice and Duties of Town Officers; Duties of Elected and Appointed Town Treasurers. Amend RSA 41:29, VII to read as follows:

VII. The treasurer shall ensure that all moneys remitted shall be deposited at least on a weekly basis, or daily whenever funds remitted from all departments collectively totals [~~$1,500~~] ***$3,500*** or more. Such deposit function may be delegated pursuant to paragraph VI. However, failure to ensure that funds are being deposited on a timely basis as required by this paragraph shall be cause for immediate removal from office pursuant to RSA 41:26-d. In any municipality where there is either no bank or other depository institution within the municipality the treasurer shall make deposits consisting of funds remitted from all departments and collectively totaling [~~$1,500~~] ***$3,500*** or more on a weekly basis or more frequently as directed by the board of selectpersons in the investment policy adopted pursuant to RSA 41:9, VII.

71:3 Choice and Duties of Town Officers; Duties of Collector. Amend RSA 41:35, I to read as follows:

I. Every collector of taxes shall keep in suitable books a fair and correct account in detail of the taxes due, collected, and abated, and of all property sold for nonpayment of taxes, which books shall be public records. A tax collector shall remit all money collected to the town treasurer, or to the town treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total [~~$1,500~~] ***$3,500*** or more. The collector shall make final payment to the town treasurer of all moneys collected within 10 days after the close of the town's fiscal year. Failure to remit collections on a timely basis as required by this paragraph shall be cause for immediate removal from office under RSA 41:40. He or she shall submit the tax books and lists to the treasurer and selectmen for inspection and computation when requested so to do and if they discover any errors therein they shall immediately notify the town auditors thereof; and the auditors shall promptly examine the collector's records and make a written report to the selectmen and the department of revenue administration of their findings, conclusions, and recommendations. The collector shall be at a usual place of business, or any other place, at least one day each month for at least 2 hours continuously for the transaction of tax business, which time and place shall be printed upon the tax bills sent out by the collector. The collector shall make a written report to the town at the end of each fiscal year which shall contain the amount of the taxes committed to him or her to collect; the amount of taxes collected, together with interest thereon; the amount of discounts allowed; the amount of taxes abated; the total amount of uncollected taxes; and an account of all sales of real estate to collect taxes. Upon written request therefor the collector shall provide the selectmen with an itemized list of the uncollected taxes at the end of the fiscal year.

71:4 Municipal Permits for Registration; Accounting for Receipts of Permit Fees. Amend RSA 261:165 to read as follows:

261:165 Accounting for Receipts of Permit Fees.

Each designated city official and town clerk shall keep an account of the money received by him or her for vehicle permit fees collected. The clerk or official shall remit all fees collected to the town or city treasurer, or to the treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever permit fee receipts total [~~$1,500~~] ***$3,500*** or more. Such permit fees shall be used for the general purposes of the city or town. Failure of the city official or town clerk to remit permit fees on a timely basis as required by this section shall be cause for the immediate removal from office under RSA 41:40 of the city official or under RSA 41:16-c of the town clerk. Town clerks shall be paid on orders drawn on the town treasurer by the selectmen at the rate of $.50 for each permit issued.

71:5 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 18, 2026
Effective Date: July 17, 2026