

HB 284-FN - AS INTRODUCED

2025 SESSION

25-0639

07/05

HOUSE BILL            **284-FN**

AN ACT                requiring tax impact statements on municipal warrant articles.

SPONSORS:            Rep. Bernardy, Rock. 36; Rep. Porcelli, Rock. 19; Rep. Weyler, Rock. 14; Rep. P. Brown, Rock. 14; Sen. Gannon, Dist 23

COMMITTEE:          Municipal and County Government

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ANALYSIS

This bill requires that municipalities require tax impact statements on budgets and warrant articles and a total tax summary statement.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT requiring tax impact statements on municipal warrant articles.

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

1 1 Municipal Budget Law; Preparation of Budgets; Budget Preparation; Warrant Article Tax  
2 Summaries. Amend RSA 32:5, V-a to read as follows:

3 V-a. The legislative body of any town, school district, or village district ~~[may]~~ **shall** vote to  
4 require that all votes by an advisory budget committee, a town, school district, or village district  
5 budget committee, and the governing body or, in towns, school districts, or village districts without a  
6 budget committee, all votes of the governing body relative to budget items or any warrant articles  
7 shall be recorded votes and the numerical tally of any such vote shall be printed in the town, school  
8 district, or village district warrant next to the affected warrant article. ~~[Unless the legislative body  
9 has voted otherwise, if a town or school district has not voted to require such tallies to be printed in  
10 the town or school district warrant next to the affected warrant article, the governing body or the  
11 budget committee adopted under RSA 32:14 may, on its own initiative, require that the tallies of its  
12 votes be printed next to the affected article.]~~

13 2 Municipal Budget Law; Preparation of Budgets; Budget Preparation; Warrant Article Tax  
14 Summaries. Amend RSA 32:5, V-b to read as follows:

15 V-b.(a) ~~[Any town may vote to]~~ **A town shall** require that the annual budget and all special  
16 warrant articles having a tax impact, as determined by the governing body, ~~[shall]~~ contain a notation  
17 stating the estimated tax impact of the article. **Such notation shall be phrased as follows:**  
18 **"If the following \_\_\_\_ passes, this will result in an estimated tax impact of \$X.XX per**  
19 **\$1,000 of property valuation."**

20 The determination of the estimated tax impact shall be subject to approval by the governing body.

21 **(b) The town shall also require that a tax-impact summary statement be placed**  
22 **at the end of the budget or warrant article. The tax-impact summary statement shall**  
23 **describe the estimated tax impact if all proposed articles having a tax impact were to pass.**  
24 **The determination of the estimated tax impact shall be subject to approval by the**  
25 **governing body.**

26 3 Effective Date. This act shall take effect January 1, 2026.

**HB 284-FN- FISCAL NOTE  
AS INTRODUCED**

AN ACT requiring tax impact statements on municipal warrant articles.

**FISCAL IMPACT:**

The Office of Legislative Budget Assistant states this bill has no fiscal impact on state, county and local expenditures or revenue.

**AGENCIES CONTACTED:**

None