

HB 421-FN - AS INTRODUCED

2025 SESSION

25-0300

07/05

HOUSE BILL ***421-FN***

AN ACT relative to notice of tax exempt-status filing procedures by town officials or offices.

SPONSORS: Rep. M. Pearson, Rock. 34; Rep. B. Boyd, Hills. 12; Rep. DeSimone, Rock. 18; Rep. Cordelli, Carr. 7; Rep. Janigian, Rock. 25; Rep. Cambrils, Merr. 4; Rep. Mooney, Hills. 12; Rep. Terry, Belk. 7; Rep. W. MacDonald, Rock. 16; Sen. Gannon, Dist 23

COMMITTEE: Municipal and County Government

ANALYSIS

This bill requires cities and towns to give 2 months notice of the annual tax-exemption filing deadline to tax-exempt organizations.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 relative to notice of tax exempt-status filing procedures by town officials or offices.

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

1 1 New Paragraph; Taxation; Persons and Property Liable to Taxation; Real Estate and Personal
2 Property Tax Exemption. Amend RSA 72:23 by inserting after paragraph VII the following new
3 paragraph:

4 VIII. Cities and towns shall annually mail a form to all organizations or entities exempt
5 from property taxation under this section informing such organizations or entities of their duties
6 under paragraph VI of this section on or before April 1. The form shall note all documents that must
7 be submitted to the city or town by the organization or entity to establish eligibility for any tax
8 exemption under this section. If any organization or entity otherwise qualified to receive an
9 exemption shall satisfy the selectmen that they did not receive notice of the form on or before April
10 1, the officials may receive the exemption application prescribed in paragraph VI at a later date and
11 grant an exemption thereunder for that year; but no such application shall be received or exemption
12 granted after the local tax rate has been approved for that year.

13 2 Effective Date. This act shall take effect April 1, 2026.

LBA
25-0300
1/2/25

**HB 421-FN- FISCAL NOTE
AS INTRODUCED**

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FISCAL IMPACT:

The Legislative Budget Assistant has determined that this legislation has a total fiscal impact of less than \$10,000 in each of the fiscal years 2025 through 2028.

AGENCIES CONTACTED:

None