

HB 447 - AS INTRODUCED

2025 SESSION

25-0457

06/02

HOUSE BILL **447**

AN ACT relative to property tax exemptions for disabled veterans.

SPONSORS: Rep. Creighton, Hills. 30; Rep. Knab, Rock. 12; Rep. J. Aron, Sull. 4; Rep. Gagne, Hills. 16; Rep. Mooney, Hills. 12; Rep. Moffett, Merr. 4; Rep. N. Germana, Ches. 15; Rep. Roy, Rock. 31; Rep. M. Murray, Hills. 37; Rep. Suiter, Hills. 36; Sen. Innis, Dist 7; Sen. Fenton, Dist 10; Sen. Ward, Dist 8; Sen. Avard, Dist 12

COMMITTEE: Municipal and County Government

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ANALYSIS

This bill expands property tax exemptions to include veterans with specially adapted homes that have been modified to meet the needs of their disabilities through the VA Hospital system.

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Explanation: Matter added to current law appears in ***bold italics***.  
Matter removed from current law appears ~~[in brackets and struck through.]~~  
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 property tax exemptions for disabled veterans.

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

1           1 Property Taxes; Certain Disabled Veterans. Amend the introductory paragraph of RSA 72:36-  
2 a to read as follows:

3           Any person, who is discharged from military service of the United States and who meets the  
4 veteran eligibility criteria established by RSA 21:50, and who owns a home which has been specially  
5 adapted by the Veterans Administration through an approved Special Adapted Housing (SAH) or  
6 Special Home Adaptation (SHA) grant, or owns a home that has been specially adapted and has been  
7 acquired using proceeds from the sale of such an SAH or SHA home, **or owns a home that is ADA**  
8 **compliant and meets the needs of their disability or is modified through the VA Hospital**  
9 **system**, the person or person's surviving spouse, as defined in RSA 72:29, V, shall be exempt from all  
10 taxation on said homestead, provided that:

11           2 Effective Date. This act shall take effect 60 days after its passage.