

HB 495-FN - AS INTRODUCED

2025 SESSION

25-0816

07/05

HOUSE BILL ***495-FN***

AN ACT requiring cities and towns to provide a breakdown of tax changes and information on bills sent to residents.

SPONSORS: Rep. Berry, Hills. 44; Rep. Alexander Jr., Hills. 29; Rep. Osborne, Rock. 2; Rep. Sweeney, Rock. 25; Rep. Farrington, Straf. 8

COMMITTEE: Municipal and County Government

ANALYSIS

 This bill requires cities and towns to provide a breakdown of tax changes and information on bills sent to residents.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 cities and towns to provide a breakdown of tax changes and information on bills sent to residents.

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

1 1 Taxation; Apportionment, Assessment and Abatement of Taxes; Assessment, Information.
2 Amend RSA 76:11-a, I to read as follows:

3 I.(a) The tax bill which is sent to every person taxed, as provided in RSA 76:11, shall show
4 the rate for municipal, local education, state education, and county taxes separately, the assessed
5 valuation of all lands and buildings for which said person is being taxed, and the right to apply in
6 writing to the selectmen or assessors for an abatement of the tax assessed as provided under RSA
7 76:16. The department of revenue administration shall compute for each town and city the rates
8 which are to appear on the tax bills and shall furnish the required information to the appropriate
9 town or city.

10 (b) *The bill shall also contain include a notation stating the tax calculation*
11 *and the effective year-over-year rate change of the following:*

12 (1) *County taxes;*

13 (2) *Local education taxes;*

14 (3) *State education taxes;*

15 (4) *Town taxes; and*

16 (5) *Precinct taxes.*

17 2 Effective Date. This act shall take effect January 1, 2026.

LBA
25-0816
1/2/25

**HB 495-FN- FISCAL NOTE
AS INTRODUCED**

AN ACT requiring cities and towns provide a breakdown of tax changes and information on bills sent to residents.

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:

New Hampshire Municipal Association