

SB 275 - AS INTRODUCED

2025 SESSION

25-0959

07/02

SENATE BILL **275**

AN ACT providing property tax relief for some child care agencies.

SPONSORS: Sen. Watters, Dist 4; Sen. Avard, Dist 12; Sen. Long, Dist 20; Sen. Altschiller, Dist 24; Sen. Innis, Dist 7; Sen. Rosenwald, Dist 13; Sen. Perkins Kwoka, Dist 21; Rep. Stavis, Graf. 13

COMMITTEE: Ways and Means

ANALYSIS

This bill provides property tax exemptions for some child care agencies.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 providing property tax relief for some child care agencies.

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

1 1 Taxation; Persons and Property Liable to Taxation; Real Estate and Personal
2 Property Tax Exemption. Amend RSA 72:23, IV to read as follows:

3 IV. The buildings and structures of schools, **child day care agencies, residential child**
4 **care agencies**, seminaries of learning, colleges, academies and universities organized, incorporated
5 or legally doing business in this state and owned, used and occupied by them directly for the
6 purposes for which they are established, including but not limited to the dormitories, dining rooms,
7 kitchens, auditoriums, classrooms, infirmaries, administrative and utility rooms and buildings
8 connected therewith, athletic fields and facilities and gymnasiums, boat houses and wharves
9 belonging to them and used in connection therewith, and the land thereto appertaining but not
10 including lands and buildings not used and occupied directly for the purposes for which they are
11 organized or incorporated, and the personal property used by them directly for the purposes for
12 which they are established, provided none of the income or profits are divided among the members or
13 stockholders or used or appropriated for any other purpose than the purpose for which they are
14 organized or established; provided further that if the value of the dormitories, dining rooms and
15 kitchens shall exceed \$150,000, the value thereof in excess of said sum shall be taxable. A town at
16 an annual town meeting or the governing body of a city may vote to increase the amount of the
17 exemption upon dormitories, dining rooms and kitchens.

18 2 Persons and Property Liable to Taxation; Real Estate and Personal Property Tax Exemption;
19 Definition Added. Amend RSA 72:23, VII to read as follows:

20 VII. For the purposes of this section: [~~the term~~]
21 (a) "Charitable" shall have the meaning set forth in RSA 72:23-1.
22 (b) "**Child day care agency**" shall have the meaning set forth in RSA 170-E:2, IV.

23 3 Education; School Money; Grant for School Construction. Amend RSA 198:15-a, III to read as
24 follows:

25 III. Facilities constructed using school building aid grants shall be used as instructional
26 facilities for [~~kindergarten~~] **preschool** through grade 12 for at least 20 years. A school district or
27 chartered public school that discontinues the use of the facilities within 20 years shall be required to
28 repay the state 100 percent of the state grant received. Upon a showing of good cause by the school
29 district or chartered public school, the commissioner of the department of education may waive this
30 penalty in whole or part on a case by case basis.

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1 4 Effective Date. This act shall take effect July 1, 2025.