



**APPALACHIAN  
MOUNTAIN CLUB**  
SINCE 1876

The Honorable John Janigian, Chairman  
The Honorable Jordan Ulery, Vice Chairman  
House Ways and Means Committee  
GP Room 159  
Concord, NH 03301

January 29, 2026

**Re: HB 1293, relative to taxing certain properties owned by charitable or non-profit organizations.**

Chairman Janigian, Vice Chairman Ulery, and Members of the Committee:

On behalf of the Appalachian Mountain Club (AMC), I present this testimony in opposition to HB 1293, which would tax the value of buildings and lands of charitable organizations and societies exceeding \$1,000,000 in any municipality at the municipal rate. We believe this legislation is unnecessary and will have a negative impact on NH's critical non-profit sector and urge you to find it Inexpedient to Legislate.

Founded in 1876, AMC is the oldest conservation and recreation organization in the country with a non-profit mission to promote the protection, enjoyment, and understanding of the mountains, forests, waters, and trails of the Northeast and Mid-Atlantic regions. Our over 90,000 members include 12,000 members in our New Hampshire chapter and thousands of others who visit the state for outdoor recreation. AMC has been active in the north country of New Hampshire for most of our 150 years as an organization, mapping and maintaining hiking trails, offering hospitality through mountain huts and lodges, providing environmental education programs for school children, outdoor leadership training, information and safety services, and generally participating in the tourism economy of the region.

While AMC as a non-profit is exempted from the payment of property taxes under current law, we hold existing Payment in Lieu of Taxes (PILOT) agreements with communities in which our facilities are located. We currently have a PILOT agreement with Coos County for Pinkham Notch Visitor Center & Joe Dodge Lodge and some of the huts, with the Town of Alexandria for Cardigan Lodge, and with the Town of Carroll for the Highland Center at Crawford Notch. One AMC volunteer-managed facility, Three Mile Island on Lake Winnepesaukee, does make a property tax payment to the Town of Meredith. In 2024, the most recent audited fiscal year for PILOT agreements, \$86k in real estate taxes was paid, often under PILOT agreements, for these same facilities to the townships in which they are located (Coos County Unincorporated Places, Carroll, Alexandria, Meredith & Chatham). AMC is proud to voluntarily hold such agreements with local communities for the direct services they provide to our public constituencies without the need for such legislation.



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In addition to PILOT payments, AMC collects state rooms and meals tax consistent with the provisions of law for hospitality offered through our mountain huts, lodges, and camps. We collect the rooms tax at all lodging locations (huts, roadside lodges, full-service camps), and at the Highland Center at Crawford Notch we collect both the rooms and meals tax because that facility has a beer and wine license. In 2024, the most recent audited financial statements, AMC paid \$503k in rooms and meals taxes generated by Pinkham Notch Visitor Center, the 8 Huts, Highland Center, Cardigan Lodge, Three Mile Island Camp and Cold River Camp.

NH's non-profit sector is critical to the state's ability to provide public services and support community vitality for sustained economic growth. Non-profit organizations make NH stronger, serve our residents and visitors, and connect rural, urban, and suburban landscapes through their finite financial resources and efficient mission investments that are wholly focused on serving the public good. Existing non-profit property tax exemptions are not a revenue source, but rather an intentional investment in and for NH communities. This committee should vote this bill Inexpedient to Legislate. Thank you for your consideration.

Sincerely,

Chris Thayer  
Senior Director, External Affairs & Contracting  
Appalachian Mountain Club



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