

HB 1105-FN-LOCAL - AS AMENDED BY THE HOUSE

22Feb2024... 0212h

2024 SESSION

24-2057

05/10

HOUSE BILL

1105-FN-LOCAL

AN ACT relative to application of a local tax cap.

SPONSORS: Rep. Pauer, Hills. 36; Rep. Piemonte, Rock. 9; Rep. Brouillard, Rock. 1; Rep. Rollins, Sull. 3; Rep. T. Mannion, Hills. 1; Rep. S. Smith, Sull. 3; Rep. Lewicke, Hills. 36; Rep. R. Brown, Carr. 3; Sen. Murphy, Dist 16

COMMITTEE: Municipal and County Government

ANALYSIS

This bill provides clarification that all recommended appropriations in the warrant are included when determining the estimated amount of local taxes to be raised for the fiscal year under the local tax cap.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Four

AN ACT relative to application of a local tax cap.

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

1 1 Local Tax Cap. Amend RSA 32:5-b, I to read as follows:

2 I. In a town or district that has adopted this section, the estimated amount of local taxes to
3 be raised for the fiscal year~~[, as shown on the]~~ **shall include the operating** budget **and all other**
4 **warrant articles with a tax impact**, certified by the governing body or the budget committee and
5 posted ~~[with]~~ **on** the warrant for the annual meeting pursuant to RSA 32:5~~[,]~~. **The estimated**
6 **amount of local taxes to be raised for the fiscal year** shall not exceed the local taxes raised for
7 the prior year, as shown on the same budget and adjusted as provided in paragraph I-a, by more
8 than the tax cap authorized when this section was adopted.

9 2 Applicability; Required. RSA 32:5-b, as amended by section 1 of this act, shall apply to local
10 tax caps and shall not require local amendment or re-adoption by the town or district.

11 3 Effective Date. This act shall take effect 60 days after its passage.

LBA
24-2057
Amended 2/27/24

HB 1105-FN-LOCAL- FISCAL NOTE
AS AMENDED BY THE HOUSE (AMENDMENT #2024-0212h)

AN ACT relative to application of a local tax cap.

FISCAL IMPACT: ☐ State ☐ County ☐ Local ☒ None

METHODOLOGY:

The Office of Legislative Budget Assistant states this bill, as amended by the House, has no fiscal impact on state, county and local expenditures or revenue.

AGENCIES CONTACTED:

New Hampshire Municipal Association