

HB 467 - AS INTRODUCED

2021 SESSION

21-0589

05/10

HOUSE BILL                    **467**

AN ACT                    relative to current use tax rate eligibility.

SPONSORS:            Rep. Read, Rock. 17; Rep. Rung, Hills. 21

COMMITTEE:          Municipal and County Government

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ANALYSIS

This bill provides that land used to harbor non-native, non-domesticated animals shall not be eligible for current use assessment under RSA 79-A.

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                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT                      relative to current use tax rate eligibility.

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

1            1 Current Use Taxation; Definition of Open Space Land; Land Used to Harbor Non-native, Non-  
2 domesticated Animal Species Excluded. Amend RSA 79-A:2, IX to read as follows:

3            IX. "Open space land" means any or all farm land, forest land, or unproductive land as  
4 defined by this section. However, "open space land" shall not include any property held by a city,  
5 town or district in another city or town for the purpose of a water supply or flood control, for which a  
6 payment in place of taxes is made in accordance with RSA 72:11. ***Nor shall "open space land"***  
7 ***include any farm land or forest land used to harbor non-native, non-domesticated animal***  
8 ***species.***

9            2 Effective Date. This act shall take effect April 1, 2022.