

HB 1494 - AS INTRODUCED

2022 SESSION

22-2551

10/05

HOUSE BILL                    ***1494***

AN ACT                    relative to a property tax exemption concerning certain communications services leases.

SPONSORS:            Rep. Vose, Rock. 9; Rep. Cordelli, Carr. 4; Rep. Notter, Hills. 21

COMMITTEE:        Ways and Means

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ANALYSIS

This bill exempts certain leases or other agreements for governmental property used for communications services purposes from requirements for the lessee to pay property taxes.

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                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT                    relative to a property tax exemption concerning certain communications services leases.

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

1            1 Property Taxation; Application to Leases; Communications Services Purposes. Amend RSA  
2 72:23, I(b) to read as follows:

3                    (b)(1)(A) All leases and other agreements, the terms of which provide for the use or  
4 occupation by others of real or personal property owned by the state or a county, city, town, school  
5 district, or village district, entered into after July 1, 1979, shall provide for the payment of properly  
6 assessed real and personal property taxes by the party using or occupying said property no later  
7 than the due date.

8                    (B) Annually, on or before April 15, the lessors of all leases and other  
9 agreements, the terms of which provide for the use or occupation by others of real or personal  
10 property owned by the state or a county, city, town, school district, or village district, including those  
11 properties identified under subparagraph (d), shall provide written notice and a copy of the lease or  
12 other agreement to the assessing officials of the municipality in which the property is located. This  
13 subparagraph does not apply to the department of transportation.

14                    (C) On or before April 15, 2021, the department of transportation shall provide  
15 to the assessing officials of the municipality in which leased property is located a copy of any lease in  
16 effect as of January 1, 2021. Thereafter on an annual basis, on or before April 15, the department of  
17 transportation shall provide to the assessing officials of the municipality in which leased property is  
18 located a copy of any new or renewed lease in effect. Such lease filing with municipal assessing  
19 officials shall not include permits, licenses, or non-lease agreements.

20                    (2) Subparagraph (1) shall not apply to leases of state-owned railroad properties  
21 which are subject to railroad taxes under the provisions of RSA 82 or which provide revenue to the  
22 state, a portion of which is distributed to cities and towns pursuant to RSA 228:69, I(a).

23                    ***(3) Subparagraph (1) shall not apply to leases or other agreements,***  
24 ***including franchises described in RSA 53-C:2, to occupy property owned by the state, cities,***  
25 ***towns, school districts, or village districts, where the personal property placed under or***  
26 ***upon such publicly-owned property is:***

27                    ***(A) Used, in whole or in part, in the transmission of communications***  
28 ***services subject to the tax imposed by RSA 82-A, and owned by a retailer as that term is***  
29 ***defined in RSA 82-A:2, X;***

1                   ***(B) Subject to a franchise described in RSA 53-C and the owner of the***  
2 ***property placed under or upon such publicly-owned property is subject to a fee described in***  
3 ***RSA 53-C:3; or***

4                   ***(C) Owned by a person subject to tax under RSA 72:8-a, regardless of***  
5 ***whether the property is taxed as real or personal property under that section.***

6                   ~~[(3)]~~ ***(4)*** Any political subdivision of the state may adopt as an exemption from the  
7 requirement of subparagraph (1) land leased exclusively for agriculture as defined in RSA 21:34-a,  
8 II.

9                   ~~[(4)]~~ ***(5)*** All leases and agreements described in subparagraph (1) unless exempted  
10 under subparagraphs (2) ~~[(3)]~~ ***(3), or (4)*** shall include a provision that "failure of the lessee to pay the  
11 duly assessed personal and real estate taxes when due shall be cause to terminate said lease or  
12 agreement by the lessor." All such leases and agreements entered into on or after January 1, 1994,  
13 shall clearly state the lessee's obligations regarding the payment of both current and potential real  
14 and personal property taxes, and shall also state whether the lessee has an obligation to pay real  
15 and personal property taxes on structures or improvements added by the lessee. Failure of the lease  
16 to contain the precise language of this subparagraph shall not affect the occupant's obligation to pay  
17 property taxes.

18               2 Effective Date. This act shall take effect July 1, 2022.