

CHAPTER 121
HB 1667 - FINAL VERSION

2022 SESSION

22-2612
05/08

HOUSE BILL

1667

AN ACT relative to the standard and optional veterans' tax credits and the all veterans' tax credit.

SPONSORS: Rep. Pauer, Hills. 26; Rep. Baxter, Rock. 20; Rep. Binford, Graf. 15; Rep. Homola, Hills. 27; Rep. Weyler, Rock. 13; Rep. Edwards, Rock. 4; Rep. Foster, Hills. 5; Sen. Avar, Dist 12

COMMITTEE: Municipal and County Government

ANALYSIS

This bill clarifies that veterans of the United States armed forces who served in any active duty status and who continue to serve qualify for the veterans' property tax credits.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

CHAPTER 121
HB 1667 - FINAL VERSION

22-2612
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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Two

AN ACT relative to the standard and optional veterans' tax credits and the all veterans' tax credit.

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

1 121:1 Standard and Optional Veterans' Tax Credit. Amend RSA 72:28, IV to read as follows:

2 IV. The following persons shall qualify for the standard veterans' tax credit or the optional
3 veterans' tax credit:

4 (a) Every resident of this state who ***is a veteran, as defined in RSA 21:50, and*** served not
5 less than 90 days on active service in the armed forces of the United States in any qualifying war or
6 armed conflict listed in this section, and ***continues to serve or*** was honorably discharged or an officer ***who***
7 ***continues to serve or was*** honorably separated from service; or the spouse or surviving spouse of such
8 resident, provided that ~~[Title 10]~~ training for active duty by a member of ~~[a]~~ ***the*** national guard or reserve
9 shall be included as service under this subparagraph;

10 (b) Every resident of this state who was terminated from the armed forces because of
11 service-connected disability; or the surviving spouse of such resident; and

12 (c) The surviving spouse of any resident who suffered a service-connected death.

13 121:2 All Veterans' Tax Credit. Amend RSA 72:28-b, IV to read as follows:

14 IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who
15 ***is a veteran, as defined in RSA 21:50, and*** served not less than 90 days on active service in the armed
16 forces of the United States and ***continues to serve or*** was honorably discharged or an officer ***who***
17 ***continues to serve or was*** honorably separated from service; or the spouse or surviving spouse of such
18 resident, provided that ~~[Title 10]~~ training for active duty ***or state active duty*** by a member of ~~[a]~~ ***the*** national
19 guard or reserve shall be included as service under this paragraph; provided however that the person is
20 not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.

121:3 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 27, 2022
Effective Date: July 26, 2022