

SB 292-FN – AS INTRODUCED

2012 SESSION

12-2866

10/09

SENATE BILL **292-FN**

AN ACT relative to property taxation of certain manufactured housing.

SPONSORS: Sen. Sanborn, Dist 7; Sen. De Blois, Dist 18; Sen. Forsythe, Dist 4; Sen. Gallus, Dist 1; Sen. Lambert, Dist 13; Sen. Larsen, Dist 15; Sen. Luther, Dist 12; Rep. Bettencourt, Rock 4

COMMITTEE: Ways and Means

ANALYSIS

This bill exempts from property taxes manufactured housing which is used as a temporary, seasonal dwelling for less than 210 days a year, is registered at a campground, is registered as a motor vehicle or transfer, or is in storage.

Explanation: Matter added to current law appears in **bold italics**.
Matter removed from current law appears [~~in brackets and struck through.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Twelve

AN ACT relative to property taxation of certain manufactured housing.

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

1 1 Taxation; Manufactured Housing; Recreational Use. Amend RSA 72:7-a, I and I-a to read as
2 follows:

3 I.(a) Manufactured housing suitable for use for domestic, commercial, or industrial purposes
4 is taxable as real estate in the town in which it is located on April 1 in any year if it was brought into
5 the state on or before April 1 and remains here after June 15 in any year[; ~~except that~~].

6 (b) Manufactured housing [~~as determined by the commissioner of revenue~~
7 ~~administration, registered in this state for touring or pleasure and not remaining in any one town,~~
8 ~~city or unincorporated place for more than 45 days, except for storage only,~~] shall be exempt from
9 taxation ***if the manufactured housing:***

10 (1)(A) ***Is not affixed to the land upon which it is located and is capable of***
11 ***being removed from the location to another town, city or unincorporated place; and***

12 (B) ***Is intended for temporary, seasonal occupancy as a dwelling for***
13 ***recreational purposes and not as a primary residence; and***

14 (C) ***Is occupied for less than 210 days in a property tax year; or***

15 (2) ***Is registered at a campground or camping park as a recreational vehicle,***
16 ***as defined under RSA 216-I; or***

17 (3) ***Is registered as a motor vehicle or trailer in this state or in the state of***
18 ***residence of the owner; or***

19 (4) ***Is stored on the owner's premises or at a storage location designated by***
20 ***the owner, and not occupied.***

21 (c) This paragraph shall not apply to manufactured housing held for sale or storage by
22 an agent or dealer.

23 I-a. Manufactured housing suitable for use for domestic, commercial, or industrial purposes
24 is taxable as real estate in the town, city, or unincorporated place to which it is brought and located
25 after April 1 and before the following January 1, provided that said manufactured housing remains
26 in said town, city, or unincorporated place for more than 10 weeks, except for storage [~~only~~] ***or when***
27 ***exempt under subparagraph I(b)***, and further provided a tax has not been assessed on it
28 elsewhere in the state for that year. The tax shall be for the pro rata part of the tax year remaining
29 when said manufactured housing became located in the town, city or unincorporated place. The
30 selectmen or assessors may so require and it shall be an obligation of the owner to file with the
31 selectmen or assessors a true and correct inventory of the property subject to taxation under this

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1 paragraph within 15 days of the location of the manufactured housing in such form as the
2 commissioner of revenue administration may prescribe.

3 2 Effective Date. This act shall take effect April 1, 2012.

LBAO
12-2866
12/21/11

SB 292-FN - FISCAL NOTE

AN ACT relative to property taxation of certain manufactured housing.

FISCAL IMPACT:

The Office of Legislative Budget Assistant is unable to complete a fiscal note for this bill as it is awaiting information from the Department of Revenue Administration. When completed, the fiscal note will be forwarded to the Senate Clerk's Office.