

CHAPTER 160
SB 395 – FINAL VERSION

03/21/12 1120s

2012 SESSION

12-3054
10/09

SENATE BILL **395**

AN ACT relative to construction of an access road on land in current use.

SPONSORS: Sen. Bradley, Dist 3; Rep. Babson, Carr 3

COMMITTEE: Ways and Means

ANALYSIS

This bill clarifies that land in current use upon which an access road is constructed does not lose its status for current use taxation.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twelve

AN ACT relative to construction of an access road on land in current use.

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

1 160:1 Current Use Taxation; Land Use Change Tax; Road Construction. Amend RSA 79-A:7,
2 VI(e) to read as follows:

3 (e) A road is constructed on an existing right-of-way on current use land solely for the
4 purpose of access to an adjoining lot where the owner of the land in current use does no other activity
5 changing the use of the land under this section and does not share any ownership interest in the
6 adjoining lot. Provided, however, and notwithstanding any other provision of law to the contrary,
7 that if such road construction on an existing right-of-way would constitute a change in use if done by
8 the owner of the land in current use, then the owner of such adjoining property utilizing the road for
9 access shall be responsible for and shall be assessed the land use change tax penalty ***on such land***
10 as provided for in this section, ***although such land in current use shall remain in current use.***
11 Enforcement and collection proceedings shall be applied to the party responsible for the payment of
12 the penalty under this subparagraph.

13 160:2 Effective Date. This act shall take effect upon its passage.

14 Approved: June 7, 2012

15 Effective Date: June 7, 2012