

HB 176 – AS INTRODUCED

2013 SESSION

13-0119
10/09

HOUSE BILL **176**

AN ACT allowing towns and cities to grant a part year veterans credit during the year of acquisition of property.

SPONSORS: Rep. John Hunt, Ches 11; Rep. Baldasaro, Rock 5

COMMITTEE: Municipal and County Government

ANALYSIS

This bill enable towns and cities to authorize the governing body to grant part year veterans' credits to person who acquire property and are eligible for the veterans credit.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT allowing towns and cities to grant a part year veterans credit during the year of acquisition of property.

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

1 1 New Section; Local Option; Part Year Eligibility for Veterans Credit. Amend RSA 72 by
2 inserting after section 28-a the following new section:

3 72:28-b Part Year Eligibility for Veterans Credit.

4 I. The governing body of a town or city adopting the provisions of this section shall have the
5 authority to grant a part year veterans credit to a residential property owner who has acquired
6 ownership of the property during the current tax year and who applies for a prorated veterans credit
7 showing proof of his or her eligibility under RSA 72:28 for the veterans credit. The governing body
8 shall determine the applicant's eligibility for the veterans credit and prorate the amount of the credit
9 according to the number of days remaining in the tax year.

10 II. The governing body shall certify the amount of the credit under this section to the tax
11 collector and treasurer and notify the owner. If a property tax payment will be due and owing on the
12 property during the remainder of the current tax year, the prorated credit shall be deducted from the
13 tax bill of the owner. If no tax payment will be due, the governing body shall authorize the refund of
14 the prorated credit amount to be paid to the owner.

15 III. The cost of the payment of prorated veterans credits under this section may be offset by
16 the overlay assessed by the town or city, or be paid from a separate source of available funding
17 identified by the town or city when adopting the provisions of this section. If such separate source is
18 identified the governing body shall direct the treasurer to make payments from that source of
19 funding.

20 IV. An applicant shall only be eligible for the part year credit under this section in the same
21 tax year of acquisition of eligible residential property.

22 V.(a) Any town or city may adopt the provisions of this section allowing for the granting of a
23 part year veterans credit in the following manner:

24 (1) In a town, other than a town that has adopted a charter pursuant to RSA 49-D,
25 the question shall be placed on the warrant of a special or annual town meeting, by the governing
26 body or by petition pursuant to RSA 39:3.

27 (2) In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D,
28 the legislative body may consider and act upon the question in accordance with its normal
29 procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the
30 legislative body of such municipality may vote to place the question on the official ballot for any

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1 regular municipal election.

2 (b) The vote shall specify the provisions of the part year veterans credit, the manner of
3 its determination, and the separate source of available funding, if any, for payments granted. If a
4 majority of those voting on the question vote “yes,” the part year veterans credit shall take effect
5 within the town or city, on the date set by the governing body, or in the tax year beginning April 1
6 following its adoption, whichever shall occur first.

7 (c) A municipality may modify or rescind the provisions of the part year veterans credit
8 provided in this section in the manner described in subparagraph (a).

9 2 Effective Date. This act shall take effect April 1, 2013.