

HB 1455-LOCAL – AS INTRODUCED

2014 SESSION

14-2189
06/10

HOUSE BILL ***1455-LOCAL***

AN ACT relative to the authority of municipalities to enter into agreements for payments in lieu of taxes.

SPONSORS: Rep. Rappaport, Coos 1; Rep. Theberge, Coos 3; Rep. Rideout, Coos 7; Rep. Thomas, Coos 3; Rep. Hatch, Coos 6; Rep. H. Richardson, Coos 4; Rep. M. Hammon, Coos 5; Rep. Enman, Coos 1

COMMITTEE: Science, Technology and Energy

ANALYSIS

This bill prohibits municipalities from making agreements with energy facilities for payments in lieu of taxes.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the authority of municipalities to enter into agreements for payments
in lieu of taxes.

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

1 1 Repeal. The following are repealed:

2 I. RSA 72:73, relative to definition of renewable generation.

3 II. RSA 72:74, relative to payments in lieu of taxes for renewable generation facilities.

4 III. RSA 362-A:6-a, relative to payments in lieu of tax agreements for renewable energy
5 facilities.

6 2 Department of Revenue Administration; Duties of Commissioner. Amend RSA 21-J:3, XIII to
7 read as follows:

8 XIII. Equalize annually by May 1 the valuation of the property as assessed in the several
9 towns, cities, and unincorporated places in the state including the value of property exempt pursuant
10 to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66, and 72:70, **and** property which is subject to tax relief
11 under RSA 79-E:4~~[-and property which is the subject of a payment in lieu of taxes under RSA 72:74]~~
12 by adding to or deducting from the aggregate valuation of the property in towns, cities, and
13 unincorporated places such sums as will bring such valuations to the true and market value of the
14 property, and by making such adjustments in the value of other property from which the towns,
15 cities, and unincorporated places receive taxes or payments in lieu of taxes as may be equitable and
16 just, so that any public taxes that may be apportioned among them shall be equal and just. In
17 carrying out the duty to equalize the valuation of property, the commissioner shall follow the
18 procedures set forth in RSA 21-J:9-a.

19 3 Effective Date. This act shall take effect April 1, 2014.