

HB 444-LOCAL - AS INTRODUCED

2015 SESSION

15-0229
10/08

HOUSE BILL

444-LOCAL

AN ACT

exempting certain long-term residents from local school taxes.

SPONSORS:

Rep. Hansen, Hills 22

COMMITTEE:

Municipal and County Government

ANALYSIS

This bill exempts from the assessment of school district taxes any person who has paid school taxes and resided as a principal place of residence in this state for at least 36 consecutive years.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Fifteen

AN ACT exempting certain long-term residents from local school taxes.

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

1 1 Title. This act shall be known as the John Bachman tax reform act.

2 2 School District Taxes; Exemption for Long-Term Residents. Amend RSA 194:5 to read as
3 follows:

4 194:5 Taxation. In the assessment of school district taxes every person shall be taxed in the
5 district in which he lives for his *or her* personal estate subject to taxation in town, ***except that no***
6 ***school district taxes shall be assessed upon any person who has paid school district taxes***
7 ***on his or her principal place of residence in this state for 36 consecutive years or longer. A***
8 ***homeowner claiming such an exemption for long-term residence shall provide suitable***
9 ***proof of the claim to assessing officials.*** Real estate shall be taxed in the *school* district in
10 which it is situated.

11 3 Effective Date. This act shall take effect April 1, 2015.