

CHAPTER 29  
SB 54 - FINAL VERSION

2015 SESSION

15-0306  
10/09

SENATE BILL **54**

AN ACT relative to property tax payments by therapeutic cannabis alternative treatment centers.

SPONSORS: Sen. Reagan, Dist 17; Rep. C. McGuire, Merr 29; Rep. Barry, Hills 21; Rep. P. Schmidt, Straf 19; Rep. Ladd, Graf 4

COMMITTEE: Public and Municipal Affairs

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ANALYSIS

This bill requires an alternative treatment center for therapeutic cannabis which is exempt from property taxes to make payments in lieu of taxes to the municipality in which the center's buildings and land are located.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT                   relative to property tax payments by therapeutic cannabis alternative treatment centers.

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

1           29:1 New Paragraph; Therapeutic Cannabis; Alternative Treatment Centers; Property Taxation.  
2 Amend RSA 126-X:8 by inserting after paragraph I the following new paragraph:

3           I-a. If the property of an alternative treatment center is exempt from taxation under  
4 RSA 72:23, the alternative treatment center shall make payments in lieu of property taxes to the  
5 municipality in which it is located in the amount that the buildings and land would have been  
6 subject to property taxes if they had been owned by a non-exempt owner. Such payments shall be  
7 made at the times and in the manner prescribed for ad valorem property taxes.

8           29:2 Effective Date. This act shall take effect April 1, 2015.

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10 Approved: May 7, 2015

11 Effective Date: April 1, 2015