

HB 1317-FN-LOCAL - AS INTRODUCED

2024 SESSION

24-2363

12/05

HOUSE BILL

1317-FN-LOCAL

AN ACT relative to municipal filings made by charitable organizations exempt from taxation.

SPONSORS: Rep. D. McGuire, Merr. 14

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows for late fees for charitable tax exemption filings with municipalities and specifies examples of good cause for tax abatements.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Four

AN ACT relative to municipal filings made by charitable organizations exempt from taxation.

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

1 1 Charitable Tax Exemption; Late Fee. Amend RSA 72:23, VI to read as follows:

2 VI. Every charitable organization or society, except those religious and educational
3 organizations and societies whose real estate is exempt under the provisions of paragraphs III and
4 IV, shall annually before June 1 file with the municipality in which the property is located upon a
5 form prescribed and provided by the board of tax and land appeals a statement of its financial
6 condition for the preceding fiscal year and such other information as may be necessary to establish
7 its status and eligibility for tax exemption. ***Municipalities may charge organizations \$50 per***
8 ***week for late, but otherwise acceptable forms, but no such filing shall be received or***
9 ***exemption granted after the local tax rate has been approved for that year.***

10 2 Annual List; Deadlines. Amend RSA 72:23-c, II to read as follows:

11 II. City assessors, boards of selectmen, and other officials having power to act under the
12 provisions of this chapter to grant or deny tax exemptions to religious, educational, and charitable
13 organizations shall have the authority to request such materials concerning the organization seeking
14 exemption including its organizational documents, nature of membership, functions, property and
15 the nature of that property, and such other information as shall be reasonably required to make
16 determinations of exemption of property under this chapter. Such information shall be provided
17 within 30 days of a written request. Failure to provide information requested under this section
18 ~~[shall]~~ ***may*** result in a denial of exemption unless it is found that such requests were unreasonable.

19 3 Abatement of Taxes; Good Cause. Amend RSA 76:16, I to read as follows:

20 I.(a) Selectmen or assessors, for good cause shown, ***not limited to errors, omissions, or***
21 ***inability to pay***, may abate any tax, including prior years' taxes, assessed by them or by their
22 predecessors, including any portion of interest accrued on such tax; or

23 (b) Any person aggrieved by the assessment of a tax by the selectmen or assessors and
24 who has complied with the requirements of RSA 74, may, by March 1, following the date of notice of
25 tax under RSA 76:1-a, and not afterwards, apply in writing on the form set out in paragraph III to
26 the selectmen or assessors for an abatement of the tax. The municipality may charge the taxpayer a
27 fee to cover the costs of the form required by paragraph III.

28 4 Effective Date. This act shall take effect April 1, 2025.

LBA
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11/29/23

**HB 1317-FN-LOCAL- FISCAL NOTE
AS INTRODUCED**

AN ACT relative to municipal filings made by charitable organizations exempt from
taxation.

FISCAL IMPACT:

The Legislative Budget Assistant has determined that this legislation, as introduced, has a
total fiscal impact of less than \$10,000 in each of the fiscal years 2025 through 2027.

AGENCIES CONTACTED:

New Hampshire Municipal Association