

HB 80 - AS INTRODUCED

2023 SESSION

23-0144

02/05

HOUSE BILL **80**

AN ACT relative to tax exempt status for county real property leased for agricultural uses.

SPONSORS: Rep. Aron, Sull. 4; Rep. Stapleton, Sull. 6; Rep. Guthrie, Rock. 15; Rep. Potucek, Rock. 13; Rep. Rollins, Sull. 3

COMMITTEE: Municipal and County Government

ANALYSIS

This bill exempts county administration buildings from taxation and provides for taxation of county-owned lands and buildings leased by the county to third parties for farming or agricultural use.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to tax exempt status for county real property leased for agricultural uses.

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

1 1 Real Estate and Personal Property Tax Exemption; County Owned Property. Amend RSA
2 72:23, II to read as follows:

3 II. Lands and buildings and personal property owned and used by any county for
4 governmental purposes, including hospitals, court houses, registry buildings, ~~and~~ county
5 correctional facilities, ~~[except that county farms and their lands, buildings and taxable personal~~
6 ~~property shall be taxed]~~ **and county administration buildings. Land and buildings for**
7 **farming or agricultural use operated by the county shall be taxed. Land and buildings for**
8 **farming or agricultural use leased by the county to third parties shall be taxed in**
9 **accordance with RSA 72:23, I(b).**

10 2 Effective Date. This act shall take effect April 1, 2024.