

Rep. Simon, Graf. 1  
March 8, 2023  
2023-0881h  
10/07

Floor Amendment to HB 294

1 Amend RSA 72:88 as inserted by section 1 of the bill by replacing it with the following:

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3 72:88 Child Tax Credit.

4 I. Any municipality may, consistent with the procedure in RSA 72:27-a, adopt a per-child tax  
5 credit, of a dollar amount determined by the municipality, for each dependent minor child who  
6 resides with a property owner residing in the municipality, which shall be subtracted each year from  
7 the property tax on the resident's residential property.

8 II. If any provision of this section or the application thereof to any person or circumstances  
9 is held invalid, such invalidity shall not affect other provisions or applications of the subdivision  
10 which can be given effect without the invalid provision or application, and to this end the provisions  
11 or applications of this section are declared to be severable.