

HB 294 - AS INTRODUCED

2023 SESSION

23-0512

05/10

HOUSE BILL **294**

AN ACT enabling municipalities to adopt a child tax credit.

SPONSORS: Rep. Simon, Graf. 1; Rep. Rochefort, Graf. 1; Rep. Massimilla, Graf. 1; Rep. Mooney, Hills. 12

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows municipalities to adopt a per-child property tax credit.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

In the Year of Our Lord Two Thousand Twenty Three

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

Child Tax Credit

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, ~~and~~ 70, **and 88** unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a

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1 permanent application therefor, signed under penalty of perjury, on a form approved and provided
2 by the commissioner of revenue administration, showing that the applicant is the true and lawful
3 owner of the property on which the exemption or tax credit is claimed and that the applicant was
4 duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the
5 case of financial qualifications, that the applicant is duly qualified at the time of application. The
6 form shall include the following and such other information deemed necessary by the commissioner:

7 5 Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit; Reference Added. Amend
8 RSA 72:34-a to read as follows:

9 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the
10 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the
11 applicant may be entitled under the provisions of RSA 72:23, 23-d, 23-e, 23-f, 23-g, 23-h, 23-i, 23-j,
12 23-k, 28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a, 38-b, 39-a, 39-b, 41, 42, 62, 66, ~~or~~
13 70, **or 88** the applicant may appeal in writing, on or before September 1 following the date of notice
14 of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order
15 an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

16 6 Interpretation of Rules. Amend RSA 72:36, I to read as follows:

17 I. The commissioner's interpretation of RSA 72:28, 72:28-b, 72:28-c, 72:29, 72:29-a, 72:30,
18 72:31, 72:32, 72:33, 72:34, 72:34-a, 72:35, 72:36-a, 72:37, 72:37-a, 72:37-b, 72:38-a, 72:38-b, 72:39-a,
19 72:39-b, 72:41, 72:62, 72:66, 72:70; 72:85, ~~and~~ 72:87, **and 72:88**; and

20 7 Effective Date. This act shall take effect upon its passage.