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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Three

AN ACT

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enabling municipalities to adopt a child tax credit.

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

1 New Subdivision; Child Tax Credit. Amend RSA 72 by inserting after section 72:87 the following new subdivision:

Child Tax Credit

72:88 Child Tax Credit.

- I. Any municipality may, consistent with the procedure in RSA 72:27-a, adopt a per-child tax credit, of any percentage or dollar amount determined by the municipality, for each dependent minor child who resides with a property owner residing in the municipality, which shall be subtracted each year from the property tax on the resident's residential property.
- II. If a municipality has adopted a per-child tax credit pursuant to paragraph I, the municipality may further choose, consistent with RSA 72:27-a, to extend the credit to any residential property rented to a municipal resident or residents who reside on the residential property with a dependent minor child or children.
- III. If any provision of this section or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the subdivision which can be given effect without the invalid provision or application, and to this end the provisions or applications of this section are declared to be severable.
- 2 Property Taxes; Procedure for Adoption, Modification, or Rescission; Reference Added. Amend the introductory paragraph of RSA 72:27-a, I to read as follows:
- I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, RSA 72:76, RSA 72:82, RSA 72:85, [ex] RSA 72:87, **RSA 72:88**, in the following manner:
 - 3 Definition of Owner; Reference Added. Amend RSA 72:29, VI to read as follows:
- VI. For purposes of RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-a, 62, 66, [and] 70, and 88 the ownership of real estate, as expressed by such words as "owner," "owned" or "own," shall include those who have placed their property in a grantor/revocable trust or who have equitable title or the beneficial interest for life in the subject property.
- 4 Application for Exemption or Credit; Reference Added. Amend the introductory paragraph of RSA 72:33, I to read as follows:
- 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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- permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:
 - 5 Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit; Reference Added. Amend RSA 72:34-a to read as follows:
- 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the 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, 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, [er] 70, or 88 the applicant may appeal in writing, on or before September 1 following the date of notice of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.
 - 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-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
- 7 Effective Date. This act shall take effect upon its passage.