

Bill as
Introduced

HB 154-LOCAL - AS INTRODUCED

2021 SESSION

21-0116

05/10

HOUSE BILL

154-LOCAL

AN ACT

relative to community revitalization tax relief incentives.

SPONSORS:

Rep. Conley, Straf. 13; Rep. Vann, Hills. 24; Rep. Grassie, Straf. 11; Rep. Andrew Bouldin, Hills. 12; Rep. Cleaver, Hills. 35; Sen. Watters, Dist 4

COMMITTEE:

Ways and Means

ANALYSIS

This bill enables municipalities to offer community revitalization tax incentives for the construction of additional housing in designated areas. The bill also revises the criteria for assistance from the affordable housing fund administered by the housing finance authority.

Explanation:

Matter added to current law appears in ***bold italics***.

Matter removed from current law appears ~~[in brackets and struck through]~~

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to community revitalization tax relief incentives.

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

1 1 Definition of Qualifying Structure. Amend RSA 79-E:2, II to read as follows:

2 II. "Qualifying structure" means a building located in a district officially designated in a
3 municipality's master plan, or by zoning ordinance, as a downtown, town center, central business
4 district, or village center, or, where no such designation has been made, in a geographic area which,
5 as a result of its compact development patterns and uses, is identified by the governing body as the
6 downtown, town center, or village center for purposes of this chapter. Qualifying structure shall also
7 mean historic structures in a municipality whose preservation and reuse would conserve the
8 embodied energy in existing building stock. Cities or towns may further limit "qualifying structure"
9 according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts
10 that meet certain age, occupancy, condition, size, or other similar criteria consistent with local
11 economic conditions, community character, and local planning and development goals. Cities or
12 towns may further modify "qualifying structure" to include buildings that have been destroyed by
13 fire or act of nature, including where such destruction occurred within 15 years prior to the adoption
14 of the provisions of this chapter by the city or town. In a city or town that has adopted the provisions
15 of RSA 79-E:4-a, "qualifying structure" also means potentially impacted structures identified by the
16 municipality within the coastal resilience incentive zone established under RSA 79-E:4-a. ***In a city
17 or town that has adopted the provisions of RSA 79-E:4-b, "qualifying structure" also means
18 a housing unit or units constructed in a housing opportunity zone established under RSA
19 79-E:4-b.***

20 2 New Section; Community Revitalization Tax Relief Incentives; Housing Opportunity Zone.
21 Amend RSA 79-E by inserting after section 4-a the following new section:

22 79-E:4-b Housing Opportunity Zone. A city or town may adopt the provisions of this section by
23 vote of its legislative body, in accordance with the procedures described in RSA 79-E:3, to establish a
24 housing opportunity zone. To be eligible for tax relief under this section, the qualifying structure
25 and property shall be located within the housing opportunity zone established by the municipality.
26 No less than one-third of the housing units constructed shall be designated for households with an
27 income of 80 percent or less of the area median income as measured by the United States
28 Department of Housing and Urban Development, or the housing units in a qualifying structure shall
29 be designated for households with incomes as provided in RSA 204-C:57, IV. A qualifying structure
30 under this section shall be eligible for tax assessment relief for a period of up to 10 years, beginning
31 upon issuance of the certification of occupancy.

HB 154-LOCAL - AS INTRODUCED

- Page 2 -

1 3 Affordable Housing Fund; Definitions of Person of Low Income, Person of Moderate Income,
2 and Person of Very Low Income. Amend RSA 204-C:56, IV and V to read as follows:

3 IV. "Person of low income" means any single individual or any family whose gross income is
4 [~~less than 50~~] ***greater than 50 percent and less than or equal to 60*** percent of the median
5 income of, respectively, all single persons or all families, adjusted for number of members, residing in
6 the applicable geographical area of the state.

7 V. "Person of moderate income" means any single individual or any family whose gross
8 income is [~~between 50 and~~] ***greater than 60 percent and less than or equal to 80*** percent of the
9 median income of, respectively, all single persons or all families, adjusted for the number of
10 members, residing in the applicable geographical area of the state.

11 VI. ***"Person of very low income" means any single individual or any family whose***
12 ***gross income is less than or equal to 50 percent of the median income of, respectively, all***
13 ***single persons or all families, adjusted for the number of members, residing in the***
14 ***applicable geographical area of the state.***

15 4 Affordable Housing Fund. RSA 204-C:57, IV is repealed and reenacted to read as follows:

16 IV. The authority shall only provide financial assistance under this subdivision for projects
17 that meet one of the following criteria:

18 (a) At least 50 percent of the units shall be affordable to persons of very low, low, or
19 moderate income;

20 (b) At least 40 percent of the units shall be affordable to persons of very low or low
21 income; or

22 (c) At least 20 percent of the units shall be affordable to persons of very low income.

23 5 Effective Date. This act shall take effect April 1, 2022.

CHAPTER 81
HB 154-LOCAL - FINAL VERSION

2021 SESSION

21-0116
05/10

HOUSE BILL ***154-LOCAL***

AN ACT relative to community revitalization tax relief incentives.

SPONSORS: Rep. Conley, Straf. 13; Rep. Vann, Hills. 24; Rep. Grassie, Straf. 11; Rep. Andrew
Bouldin, Hills. 12; Rep. Cleaver, Hills. 35; Sen. Watters, Dist 4

COMMITTEE: Ways and Means

ANALYSIS

This bill enables municipalities to offer community revitalization tax incentives for the construction of additional housing in designated areas. The bill also revises the criteria for assistance from the affordable housing fund administered by the housing finance authority.

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STATE OF NEW HAMPSHIRE

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AN ACT relative to community revitalization tax relief incentives.

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11 economic conditions, community character, and local planning and development goals. Cities or
12 towns may further modify "qualifying structure" to include buildings that have been destroyed by
13 fire or act of nature, including where such destruction occurred within 15 years prior to the adoption
14 of the provisions of this chapter by the city or town. In a city or town that has adopted the
15 provisions of RSA 79-E:4-a, "qualifying structure" also means potentially impacted structures
16 identified by the municipality within the coastal resilience incentive zone established under RSA 79-
17 E:4-a. ***In a city or town that has adopted the provisions of RSA 79-E:4-b, "qualifying***
18 ***structure" also means a housing unit or units constructed in a housing opportunity zone***
19 ***established under RSA 79-E:4-b.***

20 81:2 New Section; Community Revitalization Tax Relief Incentives; Housing Opportunity Zone.
21 Amend RSA 79-E by inserting after section 4-a the following new section:

22 79-E:4-b Housing Opportunity Zone. A city or town may adopt the provisions of this section by
23 vote of its legislative body, in accordance with the procedures described in RSA 79-E:3, to establish a
24 housing opportunity zone. To be eligible for tax relief under this section, the qualifying structure
25 and property shall be located within the housing opportunity zone established by the municipality.
26 No less than one-third of the housing units constructed shall be designated for households with an
27 income of 80 percent or less of the area median income as measured by the United States
28 Department of Housing and Urban Development, or the housing units in a qualifying structure shall
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CHAPTER 81
HB 154-LOCAL - FINAL VERSION
- Page 2 -

1 under this section shall be eligible for tax assessment relief for a period of up to 10 years, beginning
2 upon issuance of the certification of occupancy.

3 81:3 Affordable Housing Fund; Definitions of Person of Low Income, Person of Moderate Income,
4 and Person of Very Low Income. Amend RSA 204-C:56, IV and V to read as follows:

5 IV. "Person of low income" means any single individual or any family whose gross income is
6 ~~[less than 50]~~ **greater than 50 percent and less than or equal to 60** percent of the median
7 income of, respectively, all single persons or all families, adjusted for number of members, residing
8 in the applicable geographical area of the state.

9 V. "Person of moderate income" means any single individual or any family whose gross
10 income is ~~[between 50 and]~~ **greater than 60 percent and less than or equal to 80** percent of the
11 median income of, respectively, all single persons or all families, adjusted for the number of
12 members, residing in the applicable geographical area of the state.

13 VI. **"Person of very low income" means any single individual or any family whose**
14 **gross income is less than or equal to 50 percent of the median income of, respectively, all**
15 **single persons or all families, adjusted for the number of members, residing in the**
16 **applicable geographical area of the state.**

17 81:4 Affordable Housing Fund. RSA 204-C:57, IV is repealed and reenacted to read as follows:

18 IV. The authority shall only provide financial assistance under this subdivision for projects
19 that meet one of the following criteria:

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21 moderate income;

22 (b) At least 40 percent of the units shall be affordable to persons of very low or low
23 income; or

24 (c) At least 20 percent of the units shall be affordable to persons of very low income.

81:5 Effective Date. This act shall take effect April 1, 2022.

Approved: June 18, 2021
Effective Date: April 01, 2022

Committee Minutes

SENATE CALENDAR NOTICE

Ways and Means

Sen Bob Giuda, Chair
Sen Lou D'Allesandro, Vice Chair
Sen Gary Daniels, Member
Sen Erin Hennessey, Member
Sen Cindy Rosenwald, Member

Date: April 8, 2021

HEARINGS

Monday

04/12/2021

(Day)

(Date)

Ways and Means

REMOTE 000

9:00 a.m.

(Name of Committee)

(Place)

(Time)

9:00 a.m.	HB 154-LOCAL	relative to community revitalization tax relief incentives.
9:15 a.m.	HB 330	relative to sports book locations.
9:30 a.m.	HB 533	establishing a division of investigation and compliance in the lottery commission.
9:45 a.m.	HB 565	establishing a committee to study charitable gaming.

Committee members will receive secure Zoom invitations via email.

Members of the public may attend using the following links:

1. Link to Zoom Webinar: <https://www.zoom.us/j/92700840475>
2. To listen via telephone: Dial (for higher quality, dial a number based on your current location): 1-301-715-8592, or 1-312-626-6799 or 1-929-205-6099, or 1-253-215-8782, or 1-346-248-7799, or 1-669-900-6833
3. Or iPhone one-tap: +19292056099,,92700840475# or +13017158592,,92700840475#

4. Webinar ID: 927 0084 0475

5. To view/listen to this hearing on YouTube, use this link:

<https://www.youtube.com/channel/UCjBZdtrjRnQdmg-2MPMiWrA>

6. To sign in to speak, register your position on a bill and/or submit testimony, use this link:

<http://gencourt.state.nh.us/remotecommittee/senate.aspx>

The following email will be monitored throughout the meeting by someone who can assist with and alert the committee to any technical issues: remotesenate@leg.state.nh.us or call (603-271-6931).

EXECUTIVE SESSION MAY FOLLOW

Sponsors:

HB 154-LOCAL

Rep. Conley

Rep. Cleaver

HB 330

Rep. Lang

Rep. Moffett

HB 533

Rep. Abrami

HB 565

Rep. Ames

Rep. Vann

Sen. Watters

Rep. Wallace

Rep. Belanger

Rep. Abbas

Rep. Almy

Rep. Grassie

Rep. Bordes

Rep. T. Lekas

Rep. Doucette

Rep. Walz

Rep. Andrew Bouldin

Rep. Pearl

Rep. Trottier

Sonja Caldwell 271-2117

Bob J. Giuda
Chairman

Senate Ways and Means Committee
Sonja Caldwell 271-2117

HB 154-LOCAL, relative to community revitalization tax relief incentives.

Hearing Date: April 12, 2021

Members of the Committee Present: Senators Giuda, D'Allesandro, Daniels, Hennessey and Rosenwald

Members of the Committee Absent : None

Bill Analysis: This bill enables municipalities to offer community revitalization tax incentives for the construction of additional housing in designated areas. The bill also revises the criteria for assistance from the affordable housing fund administered by the housing finance authority.

Sponsors:

Rep. Conley

Rep. Vann

Rep. Grassie

Rep. Andrew Bouldin

Rep. Cleaver

Sen. Watters

Who supports the bill: Rep. Casey Conley, Ben Frost (NH Housing), Peggy Gilmour (Greater Nashua Chamber of Commerce), David Bates, Elizabeth Fenner-Lukaitis, Natch Greyes, Sen. Watters

Who opposes the bill: Eric Pauer, Andrew Wallace

Who is neutral on the bill: No one

Summary of testimony presented:

Rep. Conley

- This bill would broaden existing community development incentives under RSA79E with the goal of promoting new affordable housing development.
- The existing statute already lets cities or towns offer time limited and targeted property tax incentives for development in a downtown area. It requires approval from local governing body.
- This bill intends to further incentivize housing in communities that choose to use it by allowing them to use it anywhere within a municipal boundary.
- It also extends the maximum term of the incentive from 9 to 10 years.
- Developments would qualify for the incentive only if 1/3 of new units built are reserved for affordable housing.
- In Dover, they have a new 130 unit building downtown built using this program. They are also renovating a vacant courthouse. It has been used creatively with developers.

- Municipalities can decide for themselves where they want to use these benefits. Using them outside of downtown could have lower development costs.

Sen. Rosenwald asked why the effective date is April 1, 2022.

Rep. Conley said there was no reason for that, and it can be changed by the committee.

Sen. Daniels asked about the 10 years.

Rep. Conley said there are negotiated agreements between a developer and a municipality. Under the provisions in this bill, if you meet the criteria, you would be allowed up to 10 years of this tax incentive.

Sen. Daniels questioned why we would have any restrictions if this were enabling.

Rep. Conley thought that was a fair question. It is in keeping with the spirit of the existing law, which has time constraints. He agrees that if a municipality wants to extend it beyond 10 years, they should be allowed to do so.

Ben Frost – NHHFA

- They support the bill.
- This is important enabling legislation for municipalities interested in promoting affordable housing development in their communities.
- 59 communities have adopted the provisions of RSA 79E, which allows municipalities to provide this tax incentive for development of downtowns.
- Recognizing the power of this tool, this expands the statute for other uses. Being able to expand RSA 79E for affordable housing anywhere in a community would be helpful.
- We do not have enough housing in the state to meet demand. By one estimate there is a 20,000-unit shortage to meet current demand. Beyond that, they are looking for additional housing to promote the growth of our economy.
- Sections one and two of the bill deal with the expansion of the housing opportunity zone.
- Sections three and four deal with the affordable housing fund. This would change income targeting associated with the state's affordable housing trust fund. The fund was established in 1988 by the legislature and it is administered on behalf of the state by NHHFA to promote development of low-income affordable housing.
- Over the years, the legislature has made appropriations totaling \$23 million to the fund, which is almost totally allocated to projects right now. They financed 85 projects with over 2,000 housing units all over the state.
- The affordable housing fund is an important gap filler when it comes to the financing of projects. It is the most flexible source of financing and capital that they have available to them at NH Housing.
- Since the fund was created in 1988, the income targeting associated with the statute does not fit the programs available to them now. This bill retargets and establishes new income targeting that comports with federal financing programs they use. Having consistent income targeting from one source of financing to another will make administration and compliance simpler.
- The effective date is because April 1st is the beginning of the municipal tax year.

Sen. Rosenwald noted that if it were not effective until April, it could not go before a governing body before then. She understands why the programs would start with the municipal tax year, but there is work to do before the tax assessment relief and other financing would move forward.

Mr. Frost agreed with that. A local legislative body would not be able to act on this until that effective date. It would be March of 2023 before they could utilize this. He added that there is no need to associate sections three and four with the municipal tax date. Sooner would be better.

Sen. Daniels asked if the money that comes out of the affordable housing fund goes out as a loan.

Mr. Frost said yes. These are non-amortizing, non-interest-bearing loans. They live with the project until something happens, such as the period of affordability runs out or the property is sold. That is when the loan would get repaid.

Sen. Daniels said the program has been in effect since 1988 and with all the money circulating back in, he asked at what point does fund become self-sufficient.

Mr. Frost said there is an extraordinary need for housing development in the state. There is a need for capital for development that is affordable for people of lower incomes. It depends upon the year and the circumstances of each project, but they might get one million dollars a year coming back into the fund. It does not go that far.

Sen. Daniels asked about the income levels in parts three and four, particularly the gross amount of income from a family, explaining that often you have children moving in and out of parent's homes, and he asked how they would determine whether to include someone's income or not.

Mr. Frost said they would look at the family income at the time they are applying for occupancy of a unit. That would be done on an ongoing basis. You might have mixed development where half the units are market rate and half are affordable. If one of the families that initially qualified for an affordable unit now had an income over the qualifying level, they would employ the "next available unit rule." The family would continue to live in that unit, but from a bookkeeping standpoint it would be converted to a market rate unit and then next market-rate unit that is available would be converted to an affordable unit.

Sen. Daniels asked if someone were approved and qualified for low-income housing and then a family member moved in, at the next check, would that throw someone off the list.

Mr. Frost said no, it is done only on an annual basis. They would continue to occupy the unit, but it would be converted to a market rate unit and the next market rate unit that becomes available would be converted to an affordable unit.

Sen. Hennessey asked if the tax relief incentives are just from the municipal tax side of things.

Mr. Frost said yes. It does not apply to the state education property tax.

Sen. Hennessey asked if it applies to county taxes.

Mr. Frost said it does apply to county taxes and local education taxes.

Sen. Hennessey asked if he knows historically if that is why the ten-year cap was put in.

Mr. Frost said it was 15 years ago, but it might have been part of the original draft of RSA79E.

There are people concerned about municipal tax revenue and they do not want to offer unlimited tax relief.

Sen. D'Allesandro asked what the rationale was for the significant changes in sections three and four, particularly adding the category "persons of very low income."

Mr. Frost said this is done to be consistent with other sources of federal financing, particularly tax-exempt bonds. The unit count in section four is from federal tax law.

Sen. Giuda asked if he was aware of any such tax benefits looking forward for elderly assisted living facilities.

Mr. Frost said there is a provision, but he does not have it. It deals with taxation of elderly congregate care facilities.

Speakers

Name	Representing	Position	Testifying
Frost Ben	New Hampshire Housing	Support	Yes
Conley Casey	Myself/prime sponsor	Support	Yes
Pauer Eric	Myself	Oppose	No
Gilmour Peggy	Greater Nashua Chamber of Commerce	Support	No
Wallace Andrew	Myself	Oppose	No
Bates David	Myself	Support	No
Fenner-Lukaitis Elizabeth	Myself	Support	No
Greyes Natch	New Hampshire Municipal Association	Support	No
Watters Senator David	Myself (SD 4)	Support	No

Testimony

Sonja Caldwell

From: Wendy Hunt <whunt@nashuachamber.com>
Sent: Thursday, April 15, 2021 11:21 AM
To: Bob Giuda; Lou D'Allesandro; Erin Hennessey; Cindy Rosenwald; Gary Daniels; Sonja Caldwell
Subject: Greater Nashua Chamber of Commerce supports HB 154

Dear Ways and Means Committee Chair Senator Guida, and Senators D'Allesandro, Hennessey, Rosenwald, Daniels and Caldwell:

The Greater Nashua Area Chamber of Commerce is a membership organization covering 11 cities and towns in Southern New Hampshire. Within those 11 communities, our members have about 59,000 employees.

On Monday, the Ways and Means Committee heard HB 154, enabling legislation to allow community revitalization tax incentives for the construction of additional housing in designated areas. The Greater Nashua Chamber of Commerce is in favor of this bill. As you know, the lack of available and affordable housing is of concern to employers across the state, and we hear this from our members as they look to their own business development.

We understand your concern that adding housing could cause additional taxpayer burden due to the necessity for additional services. However, if there were impacts that would need to be mitigated as part of an approval process there are two avenues for towns and cities to be made whole:

- Through the Planning Board process where mitigation can be addressed; and
- Through the town/city approval of the 79-E application which would be at the Selectmen/Aldermanic level. Through this process the town could make mitigation a condition of the agreement for approval.

The City of Nashua, a member of our Chamber, fully supports this bill.

On behalf of our business community, we request that the Ways and Means Committee find the bill Ought to Pass.

Wendy Hunt, President & CEO
Greater Nashua Chamber of Commerce
60 Main Street, Suite 200
Nashua, NH 03060
603.881.8333
whunt@nashuachamber.com

Sonja Caldwell

From: Bob Quinn <Bob@NHAR.com>
Sent: Tuesday, April 13, 2021 3:38 PM
To: Bob Giuda; Lou D'Allesandro; Erin Hennessey; Cindy Rosenwald; Gary Daniels; Sonja Caldwell
Subject: REALTORS ask you to support HB 154

Members of the Senate Ways and Means Committee -

The New Hampshire Association of REALTORS encourages an OTP motion on House Bill 154, which enables municipalities to offer community revitalization tax incentives for the construction of additional housing in designated areas. We ask for your support for two reasons:

- 1) Housing inventory is at an all-time low in NH and therefore median sale price is at an all-time high. Any tools the legislature can provide municipalities to encourage more housing stock is desperately needed and will help alleviate the affordability problem in certain towns.
- 2) RSA 79-E is a voluntary program which towns can choose to participate in or choose not to. Many municipalities have found that expanding housing opportunities has led to a more dynamic workforce in their town while adding property tax revenue for the community.

New Hampshire currently has three weeks of housing inventory, meaning it would take only three weeks to sell all currently available properties. A healthy housing inventory, which provides buyers and sellers with equal bargaining power, is considered to be four to six months of inventory. This is not a Covid related housing crisis, which will dissipate when the virus does, but rather housing inventory has been steadily declining for the past decade. REALTORS believe the legislature should be taking steps to assist homebuyers and renters and HB 154 is one-step in the right direction.

Please, feel free to contact me if you have any questions (545-4432).

Best regards,

Bob

Bob Quinn | Chief Executive Officer
New Hampshire REALTORS®
11 South Main St., Suite 301
Concord, NH 03301
T 603-225-5549 Cell 603-545-4432
bob@nhar.com | www.nhar.org

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Voting Sheets

Senate Ways & Means Committee
EXECUTIVE SESSION RECORD
2021-2022 Session

Bill # HB154-L

Hearing date: 4-12-21

Executive Session date: 5-10-21

Motion of: OTP Vote: 5-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Giuda, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. D'Allesandro, VC	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Daniels	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Hennessey	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Rosenwald	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Motion of: Consent Vote: 5-0

Committee Member	Present	Made by	Second	Yes	No
Sen. Giuda, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. D'Allesandro VC	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Daniels	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Hennessey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Rosenwald	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Motion of: _____ Vote: _____

Committee Member	Present	Made by	Second	Yes	No
Sen. Giuda, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. D'Allesandro, VC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Daniels	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Hennessey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Rosenwald	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Reported out by: Giuda

Notes: _____

Committee Report

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE
FOR THE CONSENT CALENDAR

Tuesday, May 11, 2021

THE COMMITTEE ON Ways and Means

to which was referred **HB 154-LOCAL**

AN ACT relative to community revitalization tax relief
incentives.

Having considered the same, the committee recommends that the Bill

OUGHT TO PASS

BY A VOTE OF: 5-0

Senator Bob Giuda
For the Committee

This bill enables municipalities to offer community revitalization tax incentives for the construction of additional housing in designated areas called "housing opportunity zones." Municipalities who choose to do this will be able to offer tax incentives for construction outside of a downtown area. To be eligible for tax relief under this section, the qualifying structure and property shall be located within the housing opportunity zone established by the municipality. No less than one-third of the housing units constructed shall be designated for households with an income of 80 percent or less of the area median income as measured by the United States Department of Housing and Urban Development, or the housing units in a qualifying structure shall be designated for households with incomes as provided in RSA 204-C:57, IV. The tax relief offered under this provision can be for a period of up to ten years. The bill also revises the criteria for assistance from the affordable housing fund administered by the Housing Finance Authority. Since the fund was created in 1988, the income targeting associated with the statute does not fit the programs available now. This bill establishes new income targeting that comports with federal financing programs used by the Housing Finance Authority.

Sonja Caldwell 271-2117

General Court of New Hampshire - Bill Status System

Docket of HB154

Docket Abbreviations

Bill Title: relative to community revitalization tax relief incentives.*Official Docket of HB154.:*

Date	Body	Description
1/4/2021	H	Introduced (in recess of) 01/06/2021 and referred to Ways and Means HJ 2 P. 37
1/15/2021	H	Vacated and Referred to Municipal and County Government (Rep. Steven Smith): MA VV (in recess of) 01/06/2021 HJ 2 P. 58
2/2/2021	H	Public Hearing: 02/09/2021 11:30 am Members of the public may attend using the following link: To join the webinar: https://www.zoom.us/j/93215390740 / Executive session on pending legislation may be held throughout the day (time permitting) from the time the committee is initially convened.
2/18/2021	H	Executive Session: 02/18/2021 01:30 pm Members of the public may attend using the following link: To join the webinar: https://www.zoom.us/j/94522837794
2/25/2021	H	Committee Report: Ought to Pass (Vote 19-0; CC) HC 18 P. 20
4/7/2021	H	Ought to Pass: MA VV 04/07/2021 HJ 5 P. 43
4/7/2021	H	Reconsider (Rep. Osborne): MF VV 04/07/2021 HJ 5 P. 50
4/7/2021	S	Introduced 04/01/2021 and Referred to Ways and Means; SJ 11
4/8/2021	S	Remote Hearing: 04/12/2021, 09:00 am; Links to join the hearing can be found in the Senate Calendar; SC 19
5/11/2021	S	Committee Report: Ought to Pass, 05/20/2021; Vote 5-0; CC; SC 24
5/20/2021	S	Ought to Pass: MA, VV; OT3rdg; 05/20/2021; SJ 16
6/11/2021	S	Enrolled Adopted, VV, (In recess 06/10/2021); SJ 19
6/11/2021	H	Enrolled (in recess of) 06/10/2021
6/21/2021	H	Signed by Governor Sununu 06/18/2021; Chapter 81; Eff: 04/01/2022

NH House

NH Senate

Other Referrals

TW

Senate Inventory Checklist for Archives

Bill Number: HB154-L

Senate Committee: WAYS & MEANS

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

Final docket found on Bill Status

Bill Hearing Documents: (Legislative Aides)

- Bill version as it came to the committee
- All Calendar Notices
- Hearing Sign-up sheet(s)
- Prepared testimony, presentations, & other submissions handed in at the public hearing
- Hearing Report
- Revised/Amended Fiscal Notes provided by the Senate Clerk's Office

Committee Action Documents: (Legislative Aides)

All amendments considered in committee (including those not adopted):

- amendment # _____ - amendment # _____
- amendment # _____ - amendment # _____
- Executive Session Sheet
- Committee Report

Floor Action Documents: (Clerk's Office)

All floor amendments considered by the body during session (only if they are offered to the senate):

- amendment # _____ - amendment # _____
- amendment # _____ - amendment # _____

Post Floor Action: (if applicable) (Clerk's Office)

- Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):
- Enrolled Bill Amendment(s)
- Governor's Veto Message

All available versions of the bill: (Clerk's Office)

- as amended by the senate as amended by the house
- final version

Completed Committee Report File Delivered to the Senate Clerk's Office By:

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