HOUSE BILL 1197

AN ACT exempting disabled veterans from the payment of property taxes.


COMMITTEE: Municipal and County Government

ANALYSIS

This bill exempts veterans who are totally and permanently disabled from the payment of property taxes on their primary residence.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.}
HB 1197 - AS INTRODUCED

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty

AN ACT exempting disabled veterans from the payment of property taxes.

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

1 Disabled Veterans; Property Tax Exemption. Amend RSA 72:36-a to read as follows:

2:36-a Certain Disabled Veterans. Any person who owns a homestead, and who is discharged from military service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military service, who is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors [and who is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection and who owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration], the person or person’s surviving spouse, shall be exempt from all taxation on said homestead. For purposes of this section "totally and permanently disabled" means that the United States Department of Veterans Affairs or the military service from which the veteran was discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

2 Effective Date. This act shall take effect April 1, 2021.