SB 484 - AS INTRODUCED
2020 SESSION

SENATE BILL 484

AN ACT establishing a commission to study payments in lieu of taxes.


COMMITTEE: Election Law and Municipal Affairs

ANALYSIS

This bill establishes a commission to study payments in lieu of taxes.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.
AN ACT establishing a commission to study payments in lieu of taxes.

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

1 New Section; Persons and Property Taxable; Commission to Study Payments in Lieu of Taxes.

Amend RSA 72 by inserting after section 23-n the following new section:

72:23-o Commission to Study Payments in Lieu of Taxes Established.

I. There is established a commission to study payments in lieu of taxes. The members of the commission shall be as follows:

(a) One member of the senate, appointed by the president of the senate.

(b) Two members of the house of representatives, appointed by the speaker of the house of representatives.

(c) One representative of the office of the governor, appointed by the governor.

(d) The commissioner of the department of revenue administration, or designee.

(e) One member of the assessing standards board, appointed by the board.

(f) One representative of the New Hampshire Association of Assessing Officials, appointed by the association.

(g) One representative of the New Hampshire Municipal Association, appointed by the association.

(h) One representative of institutions for postsecondary education or higher education, appointed by the governor.

(i) One representative of institutions for secondary education, appointed by the governor.

(j) One representative of the New Hampshire Hospital Association, appointed by the association.

(k) One representative of religious organizations, appointed by the governor.

(l) One member of the public, appointed by the governor.

II. Legislative members of the commission shall receive mileage at the legislative rate when attending to the duties of the commission.

III. The commission shall study payments in lieu of taxes made by charitable organizations and other entities fully or partially exempt from property taxation under RSA 72. The commission may solicit information and testimony from any individual or entity the commission deems relevant to its study.

IV. The members of the commission shall elect a chairperson from among the members. The first meeting of the commission shall be called by the senate member. The first meeting of the
commission shall be held within 45 days of the effective date of this section. Seven members of the commission shall constitute a quorum.

V. The commission shall report its findings and any recommendations for proposed legislation to the president of the senate, the speaker of the house of representatives, the senate clerk, the house clerk, the governor, and the state library on or before November 1, 2020.

2 Repeal. RSA 72:23-o, relative to the commission to study payments in lieu of taxes, is repealed.

3 Effective Date.

I. Section 2 of this act shall take effect November 1, 2020.

II. The remainder of this act shall take effect upon its passage.