SENATE BILL 614

AN ACT exempting the department of transportation from the notice requirement for lessors of real or personal property owned by the state or its political subdivisions.

SPONSORS: Sen. Watters, Dist 4; Sen. Hennessey, Dist 5

COMMITTEE: Transportation

AMENDED ANALYSIS

This bill requires the department of transportation to provide assessing officials, in municipalities where the department leases property to others, with copies of such leases by April, 2021 and annually thereafter.

This bill is a request of the department of transportation.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 exempting the department of transportation from the notice requirement for lessors of real or personal property owned by the state or its political subdivisions.

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

1 Real Estate and Personal Property Tax Exemption. Amend RSA 72:23, I(b)(1)(B) to read as follows:

   (B) Annually, on or before April 15, the lessors of all leases and other agreements, the terms of which provide for the use or occupation by others of real or personal property owned by the state or a county, city, town, school district, or village district, including those properties identified under subparagraph (d), shall provide written notice and a copy of the lease or other agreement to the assessing officials of the municipality in which the property is located. This subparagraph does not apply to the department of transportation.

   (C) On or before April 15, 2021, the department of transportation shall provide to the assessing officials of the municipality in which leased property is located a copy of any lease in effect as of January 1, 2021. Thereafter on an annual basis, on or before April 15, the department of transportation shall provide to the assessing officials of the municipality in which leased property is located a copy of any new or renewed lease in effect. Such lease filing with municipal assessing officials shall not include permits, licenses, or non-lease agreements.

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