SENATE BILL 538

AN ACT establishing a commission to study property tax exemptions for charitable organizations.

SPONSORS: Sen. Levesque, Dist 12; Sen. Gray, Dist 6; Sen. Chandley, Dist 11

COMMITTEE: Election Law and Municipal Affairs

ANALYSIS

This bill establishes a commission to study property tax exemptions for charitable organizations.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 property tax exemptions for charitable organizations.

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

1 New Section; Persons and Property Taxable; Commission to Study Property Tax Exemptions for Charitable Organizations. Amend RSA 72 by inserting after section 23-n the following new section:


I. There is established a commission to study the property tax exemptions for charitable organizations under RSA 72:23, V, and for charitable nonprofit housing projects under RSA 72:23-k. The membership of the commission shall be as follows:

(a) Two members of the senate, appointed by the senate president.
(b) Three members of the house of representatives, appointed by the speaker of the house of representatives.
(c) The commissioner of the department of revenue administration, or designee.
(d) The commissioner of the department of health and human services, or designee.
(e) One representative of the New Hampshire Hospital Association, appointed by the association.
(f) One representative of a skilled nursing or assisted living facility, appointed by the commissioner of health and human services.
(g) One representative of the New Hampshire Municipal Association, appointed by the association.
(h) One city or town assessing official, appointed by the New Hampshire Association of Assessing Officials.

II. The commission shall study issues related to the property tax exemptions for charitable organizations under RSA 72:23, V, and for charitable nonprofit housing projects under RSA 72:23-k, including but not limited to the definition of "charitable" under RSA 72:23-l and reimbursement through payments in lieu of taxes (PILOTs) for municipal services provided to exempt charitable properties.

III. The members of the commission shall elect a chairperson from among the members. The first meeting of the commission shall be called by the first-named senate member. The first meeting of the commission shall be held within 45 days of the effective date of this section. Five members of the commission shall constitute a quorum. The senate election law and municipal
IV. Legislative members of the commission shall receive mileage at the legislative rate when attending to the duties of the commission.

V. The commission shall submit an interim report of 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, and shall submit a final report on or before November 1, 2021.

2 Repeal. RSA 72:23-o, relative to the commission to study property tax exemptions for charitable organizations, is repealed.

3 Effective Date.

I. Section 2 of this act shall take effect November 1, 2021.

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