

CHAPTER 31
HB 64-LOCAL - FINAL VERSION

2021 SESSION

21-0044
10/05

HOUSE BILL ***64-LOCAL***

AN ACT relative to renewable generation facility property subject to a voluntary payment
in lieu of taxes agreement.

SPONSORS: Rep. Aron, Sull. 7; Rep. Porter, Hills. 1; Rep. Steven Smith, Sull. 11; Sen. Ward,
Dist 8; Rep. McGhee, Hills. 27

COMMITTEE: Municipal and County Government

ANALYSIS

This bill clarifies the exclusion of a renewable generation facility's payments in lieu of taxes from a municipality's tax base for the education tax.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT relative to renewable generation facility property subject to a voluntary payment
in lieu of taxes agreement.

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

1 31:1 Property Taxation; Renewable Generation Facilities; Equalization. Amend RSA 72:74, II to
2 read as follows:

3 II. A renewable generation facility subject to a voluntary agreement to make a payment in
4 lieu of taxes under this section shall be subject to the laws governing the utility property tax under
5 RSA 83-F. Payments made pursuant to such agreement shall satisfy any tax liability relative to the
6 renewable generation facility that otherwise exists under RSA 72. The payment in lieu of taxes shall
7 be equalized under RSA 21-J:3, XIII in the same manner as other payments in lieu of taxes, **but**
8 ***shall be excluded from the tax base used to determine the statewide education property tax***
9 ***in accordance with RSA 76:8, I(a)***. In the absence of a payment in lieu of taxes agreement, the
10 renewable generation facility shall be subject to taxation under RSA 72.

31:2 Effective Date. This act shall take effect July 1, 2021.

Approved: May 17, 2021
Effective Date: July 01, 2021