

CHAPTER 15
HB 383 - FINAL VERSION

2021 SESSION

21-0491
05/11

HOUSE BILL **383**

AN ACT relative to the quarterly or semi-annual collection of taxes in certain municipalities.

SPONSORS: Rep. Porter, Hills. 1; Rep. Gilman, Rock. 18

COMMITTEE: Municipal and County Government

ANALYSIS

This bill permits municipalities with semi-annual or quarterly billing to submit an adjusted rate application to the department of revenue administration in the event of an increase of 15 percent or more in the amount of property taxes to be raised for the current year as compared to the previous year.

The bill is a request of the department of revenue administration.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 the quarterly or semi-annual collection of taxes in certain municipalities.

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

1 15:1 Semi-Annual Collection of Taxes in Certain Towns and Cities. Amend RSA 76:15-a, III to
2 read as follows:

3 III.(a) Notwithstanding the provisions of paragraphs I and II, any municipality affected
4 **either** by a change in adequate education grants or excess tax amounts, determined pursuant to
5 RSA 198:41, **or by a change of 15 percent or more in the amount of all property taxes to be**
6 **raised for the current year as compared to the previous year**, may apply to the commissioner of
7 revenue administration on forms prescribed by the commissioner to adjust the 1/2 of the previous
8 year's tax rate by an amount sufficient to collect 1/2 of the estimated increase or decrease in the
9 ~~local school tax~~ **city or town, school, or county taxes** resulting from the change.

10 (b) The department of education shall certify, no later than November 15, to the
11 commissioner of the department of revenue administration the difference in the amount of the
12 adequate education grants and excess tax amounts between the current fiscal year and the
13 forthcoming fiscal year for every municipality.

14 (c) Any municipality requesting an adjusted rate for the semi-annual bill shall submit
15 such request to the commissioner of the department of revenue administration by April 1 prior to the
16 issuance of the semi-annual bill.

17 **(d) The department of revenue administration shall expedite certified adjusted**
18 **rate applications.**

19 15:2 Assessment; Quarterly Billing of Taxes in Certain Towns and Cities. Amend RSA 76:15-aa,
20 V(a) to read as follows:

21 V.(a) Notwithstanding the provisions of paragraphs II and III, any municipality with
22 quarterly billing affected **either** by a change in adequate education grants or excess tax amounts,
23 determined pursuant to RSA 198:41, **or by a change of 15 percent or more in the amount of all**
24 **property taxes to be raised for the current year as compared to the previous year**, may apply
25 to the commissioner of revenue administration on forms prescribed by the commissioner to adjust
26 the 1/4 of the previous year's tax rate by an amount sufficient to collect 1/4 of the estimated increase
27 or decrease in the July and October quarterly bills in ~~local school tax~~ **city or town, school, or**
28 **county taxes** resulting from the change.

15:3 Effective Date. This act shall take effect April 1, 2022.

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Approved: April 23, 2021
Effective Date: April 01, 2022