NH TAX COLLECTORS' ASSOCIATION

Conference 2025

Demers, Prasol & Thomas, Inc.

SEPTEMBER 17, 2025

General Court Fun Facts

The NH General Court has 400 Representatives and 24 Senators, making it the 2^{nd} largest legislature in the U.S., after the U.S. Congress.

- In the English-speaking world, only the U.S. Congress and British Parliament are larger.

Known as a "Citizen Legislature," members come from a variety of occupations rather than being career politicians.

Members receive $200 per term (or $100 per year) plus mileage reimbursement.

Because NH's population is relatively small and the legislature is large, each legislator represents roughly 3,000 residents, which makes local advocacy and relationships particularly meaningful.

Committees Relevant to Tax Collectors

Finance & Ways and Means– Oversees the state treasury, budget, and methods of raising revenue, including taxes and fees that impact municipal funding.

Municipal and County Government / Election Law and Municipal Affairs (Senate)– Handles local government operations, property taxes, exemptions, and municipal revenue policies affecting tax collection.

Judiciary – Covers property liens, collections, civil proceedings, and transparency under the Right-to-Know law.

2025 Legislation

HB66, relative to material subject to disclosure under the right to know law: Describes who may invoke the Right-to-Know Law and how; allows requests in paper or electronic form.

- Inexpedient to Legislate

HB74, defining the term citizen for the purposes of the right to know law and including preliminary drafts circulated to a quorum of a public body as disclosable documents: Defines "citizen" to include NH residents and the press; allows disclosure of preliminary drafts circulated to public bodies.

- Retained in House Judiciary

HB114, removing fees and charges for governmental records under the right-to-know law and reinstating potential liability for disclosure of information exempt from disclosure: Eliminates fees for public records and reinstates potential liability for exempt information.

- Inexpedient to Legislate

2025 Legislation

HB84, allowing municipalities to collect fees for certain recreational vehicles located on campground properties: Permits municipalities to charge fees on recreational vehicles not taxable as real estate.

- Inexpedient to Legislate

HB99, relative to a waiver from property taxes for disabled veterans: Expands optional tax credit range for service-connected total disability.

- Signed by Governor

HB314, prohibiting the use of federal, state, or local funds for lobbying activities: Prohibits use of public funds for lobbying or political activity unless funds are fully segregated.

- Retained in House Legislative Administration

2025 Legislation

HB456, (New Title) prohibiting the use of certain local funds for lobbying: Restricts municipalities from using certain local funds for lobbying.

- Indefinitely Postpone

HB488, relative to limiting conflicts of interest for municipal board and committee members: Limits conflicts of interest and concentration of power on boards and committees.

- Retained in House Municipal and County Government

HB495, requiring cities and towns to provide a breakdown of tax changes and information on bills sent to residents: Requires municipalities to provide detailed tax change breakdowns and bill information to residents.

- Inexpedient to Legislate

2025 Legislation

SB217, relative to public notice of historic tax rates and tax impacts of proposed projects: Mandates cities/towns to post historical tax rates and proposed building projects.

- Inexpedient to Legislate

SB291, relative to the religious use of land property tax exemption: Adds parsonages leased for pastor housing allowance to real estate tax exemptions.

- Signed by Governor

2026 Session – Filing Periods

HOUSE

September 15, 2025	First Day to file LSRs
September 19, 2025	Last Day to file LSRs
November 21, 2025	Last Day to sign off LSRs
November 21, 2025	Last Day to report all retained bills

SENATE

September 2, 2025	First day to file legislation
September 12, 2025	Deadline for the Office of Legislative Services to accept drafting
November 13, 2025	Deadline for prime sponsors to sign off on legislation
December 11, 2025	Deadline for co-sponsors to sign off on legislation
December 11, 2025	Deadline to report rereferred bills out of committee

Questions

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