

CHAPTER 282
HB 1673-FN-LOCAL - FINAL VERSION

04/26/2018 1805s
05/03/2018 1841s

2018 SESSION

18-2206
05/10

HOUSE BILL ***1673-FN-LOCAL***

AN ACT relative to the interest charged on late and delinquent property tax payments and relative to prorated assessments for damaged buildings.

SPONSORS: Rep. Scully, Hills. 33; Rep. Murotake, Hills. 32; Rep. Hynes, Hills. 21; Rep. Ferreira, Hills. 28; Rep. Bates, Rock. 7; Sen. Giuda, Dist 2

COMMITTEE: Ways and Means

AMENDED ANALYSIS

This bill lowers the interest rate charged on late and delinquent property tax payments from 12 to 8 percent and 18 to 14 percent per annum. The bill also extends the application deadline for prorated assessments of damaged buildings.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struck through~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

**CHAPTER 282
HB 1678-FN-LOCAL - FINAL VERSION**

04/26/2018 1805s
05/03/2018 1841s

18-2206
05/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to the interest charged on late and delinquent property tax payments and relative to prorated assessments for damaged buildings.

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

1 **282:1 Apportionment, Assessment, and Abatement of Taxes; Interest. Amend RSA**
2 **76:13 to read as follows:**

3 **76:13 Interest. Interest at [12] 8 percent per annum shall be charged upon all taxes**
4 **except resident taxes, except as otherwise provided by statute, not paid on or before**
5 **December 1 after their assessment, which shall be collected from that date with the taxes**
6 **as incident thereto, except in the case where a tax bill sent to the taxpayer on or after**
7 **November 2 and before April 1 of the following year interest shall not be charged until**
8 **30 days after the bills are mailed. Interest due in an amount up to \$25 may be waived by**
9 **the collector, with the approval and consent of the board of selectmen and the board of**
10 **assessors, if in the collector's judgment the administrative and collection costs involved**
11 **do not warrant collection of the amount due. The tax collector shall state on the tax bill**
12 **the date from which interest will be charged and such date shall be determined by the**
13 **day the collector sends out the last tax bill on the list. The collector shall notify the**
14 **board of tax and land appeals in writing of the date on which the last tax bill was sent.**

15 **282:2 Property Taxes; Quarterly Billing. Amend RSA 76:15-aa, IV to read as follows:**

16 **IV. Interest at the rate of [12] 8 percent per annum shall be charged on all taxes**
17 **not paid on or before their due dates or 30 days after mailing, whichever is later.**

18 **282:3 Collection of Taxes; Tax Sales; Redemption; Interest Rate. Amend RSA 80:32 to**
19 **read as follows:**

20 **80:32 Redemption. Any person with a legal interest in land so sold may redeem the**
21 **same by paying or tendering to the collector, or in his *or her* absence, at his *or her* usual**
22 **place of abode, at any time before a deed thereof is given by the collector, the amount for**
23 **which the land was sold, with interest at [18] 14 percent per annum upon the whole**
24 **amount for which the land was sold from the time of sale to the time of payment in full,**
25 **except that in the case of partial payments in redemption made under RSA 80:33-a, the**
26 **interest shall be computed on the unpaid balance, together with redemption costs and**
27 **costs for notifying the mortgagees, if any. In case the tax collector who sold the property**
28 **in question shall have died, become incapacitated, been removed from office or removed**
29 **from the town or city or shall have been discharged from his *or her* bond by the**

CHAPTER 282
HB 1678-FN-LOCAL - FINAL VERSION
- Page 2 -

1 selectmen or assessors, then the person with the legal interest in redeeming the property
2 may tender such sums to the tax collector then in office of said city or town. Upon
3 advice from the selectmen or assessors that the amount tendered is the correct amount
4 due, the tax collector shall accept said amount for the redemption of the property.

5 **282:4 Collection of Taxes; Tax Sales; Subsequent Tax; Interest Rate. Amend RSA**
6 **80:37 to read as follows:**

7 **80:37 Payment of Subsequent Tax. For purposes of this section, "subsequent tax"**
8 **shall mean any tax assessed upon the real estate subsequent to that for which it was sold**
9 **by a municipality, a county or the state. The purchaser of real estate at any tax sale may**
10 **pay to the collector any subsequent tax and the collector shall, within 30 days after such**
11 **payment, notify the register of deeds thereof, giving the date and the amount of such**
12 **payment and the name of the person so paying together with the date of the tax sale, the**
13 **name of the person taxed and a description of the property sold as shown in the report**
14 **of sale recorded in the registry of deeds. The collector of taxes shall receive \$1 for such**
15 **notice to the register of deeds of the payment of subsequent tax plus \$1 to be paid to the**
16 **register of deeds. The purchaser, within 30 days of payment of the subsequent tax, shall**
17 **personally, or by certified mail, notify in writing any mortgagee who was notified of his**
18 **purchase at the tax sale of this payment of the subsequent tax. The purchaser paying**
19 **the subsequent tax shall receive the same fees prescribed for notifying the mortgagee of**
20 **his *or her* purchase at the tax sale to be included in [~~his~~] *the* costs to be paid by the**
21 **person making redemption, except that when a town is a purchaser at a tax sale and the**
22 **town pays a subsequent tax and the selectmen direct the collector of taxes as agent for**
23 **the town to give notice of payment of a subsequent tax to any mortgagee who was**
24 **notified of the purchase by the town at the tax sale, the collector shall be paid the sum of**
25 **\$5 for this service. Any amounts so paid on account of subsequent taxes, together with**
26 **interest thereon at the rate of [~~18~~] *14* percent per annum from the date of payment shall,**
27 **in addition to the purchase price at the time of sale with accrued interest and costs, be**
28 **paid by the person making redemption.**

29 **282:5 Collection of Taxes; Tax Liens; Redemption; Interest Rate. Amend RSA 80:69 to**
30 **read as follows:**

31 **80:69 Redemption. Any person with a legal interest in land subject to a real estate**
32 **tax lien may redeem the same by paying or tendering to the collector, at any time before**
33 **a deed thereof is given by the collector, the amount of the real estate lien, with interest**
34 **at [~~18~~] *14* percent per annum upon the whole amount of the recorded lien from the date**
35 **of execution to the time of payment in full, except that in the case of partial payments in**
36 **redemption made under RSA 80:71, the interest shall be computed on the unpaid**
37 **balance, together with redemption costs and costs for identifying and notifying the**

CHAPTER 282
HB 1673-FN-LOCAL - FINAL VERSION
- Page 8 -

1 mortgagees, if any. In case the tax collector who executed the tax lien against the
2 property in question shall have died, become incapacitated, been removed from office or
3 removed from the town or city or shall have been discharged from his *or her* bond by the
4 selectmen or assessors, then the person with the legal interest in redeeming the property
5 may tender such sums to the tax collector then in office of said city or town. Upon
6 advice from the selectmen or assessors that the amount tendered is the correct amount
7 due, the tax collector shall accept said amount for the redemption of the property.

8 **282:6 Collection of Taxes; Tax Liens; Interest Rate.** Amend RSA 80:75, III to read as
9 follows:

10 **III.** When a municipality is the lienholder and the municipality pays a
11 subsequent tax and the selectmen direct the collector of taxes, as agent of the
12 municipality, to give such notice of said payment to any owner and to any mortgagee as
13 provided above, the collector of taxes shall receive the same fees provided for the
14 lienholder for his service. The amount of subsequent taxes paid, together with interest
15 on such taxes at the rate of ~~[18]~~ **14** percent per annum from the date of payment shall, in
16 addition to the tax lien amount at the time of execution with interest and costs, be paid
17 by the person making redemption.

18 **282:7 Applicability.** The interest rate of 8 percent established in sections 1 and 2 of
19 this act and the interest rate of 14 percent established in sections 3-6 of this act shall
20 apply to taxes assessed on or after April 1, 2019.

21 **282:8 Prorated Assessments for Damaged Buildings; Application Deadline.** Amend
22 RSA 76:21, III to read as follows:

23 **III.** A person aggrieved of a property tax for a building damaged as provided in
24 paragraph I shall file an application with the assessing officials in writing within 60
25 days of the event described in paragraph I *or by March 1, whichever is later.*

26 **282:9 Effective Date.**

27 **I.** Section 8 of this act shall take effect January 1, 2019.

28 **II.** The remainder of this act shall take effect April 1, 2019.

Approved: June 21, 2018

Effective Date:

I. Section 8 shall take effect January 1, 2019.

II. Remainder shall take effect April 1, 2019.

CHAPTER 171
HB 1251 - FINAL VERSION

10May2018... 1948-EBA

2018 SESSION

18-2265
10/03

HOUSE BILL ***1251***

AN ACT relative to indicia for payment of taxes on the transfer of real property.

SPONSORS: Rep. Abrami, Rock. 19; Rep. Major, Rock. 14

COMMITTEE: Ways and Means

ANALYSIS

This bill removes references to stamps to indicate payment of the tax on transfers of real property and certain fees for recording deeds.

This bill was requested by the department of revenue administration.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears [~~in brackets and struck through.~~]
 Matter which is either (a) all new or (b) repealed and reenacted appears in
regular type.

CHAPTER 171
HB 1251 - FINAL VERSION

10May2018... 1948-EBA

18-2265
10/03

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to indicia for payment of taxes on the transfer of real property.

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

1 171:1 Tax on Transfer of Real Property; Reference to Stamps Deleted. Amend RSA
2 78-B:3 to read as follows:

3 78-B:3 Evidence of Payment. The payment of the tax imposed by this chapter shall
4 be evidenced by [~~stamps or other~~] indicia **of tax paid** as approved by the commissioner of
5 revenue administration attached to the instrument in writing by which any real estate
6 or any interest in real estate is sold, granted, assigned, transferred or otherwise
7 conveyed to or vested in the purchaser, or grantee, or in any other person by the
8 purchaser's or grantee's direction.

9 171:2 Tax on Transfer of Real Property; Payment of Tax; Reference to Stamps
10 Deleted. Amend RSA 78-B:4, I and II to read as follows:

11 I. The purchaser, grantee, assignee or transferee of any real estate or any
12 interest in real estate shall buy and attach [~~stamps or other~~] **the indicia of tax paid**
13 approved by the commissioner of revenue administration to the instrument by which the
14 real estate or interest in real estate is sold, granted, assigned or transferred. The
15 [~~stamps or other~~] indicia **of tax paid** shall indicate the full consideration paid for the
16 real estate or interest in real estate. The amount [~~paid for each stamp~~] **of tax** shall be
17 computed to the nearest whole dollar.

18 II. The seller, grantor, assignor or transferor of any real estate or any interest
19 shall buy and attach [~~stamps or other~~] **the indicia of tax paid** approved by the
20 commissioner of revenue administration to the instrument by which the real estate or
21 interest in real estate is sold, granted, assigned or transferred. The [~~stamps or other~~]
22 indicia **of tax paid** shall indicate the full consideration paid for the real estate or
23 interest in real estate. The amount [~~paid for each stamp~~] **of tax** shall be computed to the
24 nearest whole dollar.

25 171:3 Tax on Transfer of Real Property; Reference to Stamps Deleted. Amend RSA
26 78-B:5 through 78-B:7 to read as follows:

27 78-B:5 [~~Stamps and~~] **Indicia of Tax Paid**. The commissioner of revenue
28 administration shall determine and prescribe the size, shape and design of the [~~stamps~~
29 ~~and their denominations,~~] **indicia of tax paid** and shall approve the use of any machine
30 or mechanical device used to produce indicia of payment of the tax imposed by this

CHAPTER 171
HB 1251 - FINAL VERSION
- Page 2 -

1 chapter. ~~[Stamps]~~ ***Evidence of payment of the tax imposed by this chapter*** shall be ~~[for~~
2 ~~sale-at]~~ ***affixed by*** the registry of deeds in each county, and at such other places as the
3 commissioner shall determine.

4 78-B:6 Recording. The ~~[stamps-or-other]~~ indicia of payment of the tax imposed by
5 this chapter shall be attached to the deed, assignment or other instrument in writing
6 before recording the same unless the instrument bears a statement that the transaction
7 is not subject to the tax imposed by this chapter.

8 78-B:7 False Statements. If any purchaser, grantee, assignee, transferee, seller,
9 grantor, assignor or transferor who is a party to a transfer of real estate or an interest in
10 real estate falsely states in writing upon any instrument to be recorded or upon the
11 declaration of consideration required by RSA 78-B:10 that no ~~[stamps-are-required]~~ ***tax***
12 ***is due***, or attaches to the instrument ~~[an-amount-of-stamps]~~ ***indicia of tax paid*** that
13 indicate a purchase price or consideration less than the actual price or consideration, he
14 ***or she*** shall be subject to a civil penalty of 100 percent of the amount of additional taxes
15 determined to be due, in lieu of the provisions of RSA 21-J:33.

16 171:4 Tax on Transfer of Real Property; Administration; Reference to Stamps
17 Deleted. Amend RSA 78-B:8, I and II to read as follows:

18 I. This chapter shall be administered by the commissioner of revenue
19 administration. The commissioner may adopt rules, pursuant to RSA 541-A, relative to
20 the administration of this chapter. Rules adopted under this chapter may include
21 written examples of taxable and nontaxable real estate transactions. The commissioner
22 shall recommend the amount of bond for each register of deeds. The cost of such bond
23 shall be paid by the state as an expense of administering this chapter. Each register of
24 deeds, or county if the register of deeds is on a salary basis, shall be paid for his ***or her***
25 services 4 percent of the face value of the ~~[stamps-or-other]~~ approved indicia of payment
26 of the tax sold in his ***or her*** registry. Such payment for services shall be made prior to
27 remitting all taxes collected, and shall be deducted from the remittance made in
28 paragraph II. A sum sufficient to pay each register of deeds for his ***or her*** services
29 pursuant to this section is hereby continually appropriated. The governor is authorized
30 to draw a warrant for the payment thereof out of any funds in the treasury not
31 otherwise appropriated.

32 II. Following payment for ~~[his]~~ services in paragraph I, each register of deeds
33 shall remit the taxes so collected, minus payment for his ***or her*** services, to the
34 department monthly or more often. All funds received from the sale of ~~[stamps-and~~
35 ~~ether]~~ approved indicia shall be credited to the department for administering this
36 chapter and shall not lapse, but whenever the amount available exceeds \$12,000, the
37 excess shall be paid over to the state treasurer.

CHAPTER 171
HB 1251 - FINAL VERSION
- Page 8 -

1 **171:5 Tax on Transfer of Real Property; Assessment or Refund of Tax; Reference to**
2 **Stamps Deleted. Amend RSA 78-B:9-a, II(b) to read as follows:**

3 **(b) Upon receipt of the notice of additional tax collected, the register of deeds**
4 **shall:**

5 **(1) Attach to the notice [~~new tax stamps~~] *indicia* reflecting the amount of**
6 **the additional tax collected; and**

7 **(2) Record the notice with the [~~new stamps affixed~~] *indicia of tax paid***
8 **with no additional charge to the state.**

9 **171:6 Tax on Transfer of Real Property; Assessment or Refund of Tax; Reference to**
10 **Stamps Deleted. Amend RSA 78-B:9-a, IV to read as follows:**

11 **IV. At the same time the notice of additional tax is forwarded to the register of**
12 **deeds pursuant to paragraph II, the commissioner shall certify to the state treasurer the**
13 **amount of 4 percent of the additional tax assessed and collected, such amount to be paid**
14 **within one month of the certification to the register of deeds. The amount paid to the**
15 **register of deeds hereunder shall constitute the total payment for services related to the**
16 **affixing of *indicia of tax* [~~stamps to~~] *paid* and recording of the notice of additional taxes**
17 **required by subparagraph II(b).**

18 **171:7 Registers of Deeds; Surcharge; Reference to Stamps Deleted. Amend RSA**
19 **478:17-g, II(d) to read as follows:**

20 **(d) The payment of the additional charge imposed by subparagraph (a) shall**
21 **be evidenced by [~~stamps, or other~~] *indicia* as approved by the commissioner of the**
22 **department of revenue administration, attached to the recorded instrument.**

171:8 Effective Date. This act shall take effect July 1, 2018.

Approved: June 08, 2018
Effective Date: July 01, 2018

CHAPTER 29
HB 1290 - FINAL VERSION

2018 SESSION

18-2108
03/04

HOUSE BILL **1290**

AN ACT relative to vehicle registration for new residents to New Hampshire.

SPONSORS: Rep. Packard, Rock. 5

COMMITTEE: Transportation

ANALYSIS

This bill allows new residents to obtain a vehicle registration certificate and number plates during the process of obtaining a certificate of title.

This bill was requested by the department of safety.

.....

Explanation: Matter added to current law appears in ***bold italics***.
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CHAPTER 29
HB 1290 - FINAL VERSION

18-2108
03/04

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to vehicle registration for new residents to New Hampshire.

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

1 29:1 Temporary Registrations and Number Plates. Amend RSA 261:57-a to read as follows:

2 261:57-a Temporary Registrations and Number Plates.

3 I. The director may issue a ~~[temporary]~~ registration certificate and ~~[temporary]~~ number
4 plates to a new resident who is required to obtain a certificate of title in accordance with RSA 261
5 upon payment of the appropriate registration and title fees as provided by RSA 261:141 and RSA
6 261:20 when the vehicle has been previously registered in a foreign state and the title is held by a
7 foreign state lien holder. The ~~[temporary]~~ registration certificate and ~~[temporary]~~ number plates
8 shall be valid ~~[for 60 days and may be renewed once for good cause at the discretion of the bureau of~~
9 ~~certificate of title. A permanent registration certificate and permanent number plates shall be~~
10 ~~issued] until such time as they are due for renewal. The registration may be renewed~~ when
11 the requirements of RSA 261 relative to certificate of title have been met by the new resident.

12 II. The director may issue a temporary registration certificate and temporary number
13 plates to any applicant for a permanent registration and permanent number plates upon payment of
14 the appropriate registration fee as provided by RSA 261:141, when a computer system failure,
15 inability to obtain permanent number plates or other emergency would prevent the issuance and
16 recording of permanent registrations and permanent number plates. The temporary registrations
17 and temporary number plates shall be valid for 30 days; provided, however, that the director may
18 extend this period until such time as he is able to issue and record permanent registrations and
19 permanent number plates to replace them.

20 III. ~~[The registration and title fees paid in accordance with paragraph I of this section shall~~
21 ~~not be refunded, except that the fees shall be deemed the fees for the permanent registration and~~
22 ~~certificate of title.]~~ Any registration fee paid shall be transferable credit on a replacement vehicle in
23 accordance with RSA 261:66.

24 IV. ~~[The temporary registration certificate and temporary number plate authorized by this~~
25 ~~section shall be of such design as the director shall deem appropriate; provided, however, that the~~
26 ~~registration certificate shall contain the information required by RSA 261:58.~~

27 ~~V.]~~ The director shall adopt rules pursuant to RSA 260:5 to administer this section.

29:2 Effective Date. This act shall take effect July 1, 2018.

Approved: May 15, 2018
Effective Date: July 01, 2018

CHAPTER 34
HB 1363 - FINAL VERSION

2018 SESSION

18-2484
03/10

HOUSE BILL **1363**

AN ACT relative to the waiver of vehicle registration suspension fees.

SPONSORS: Rep. Steven Smith, Sull. 11; Rep. Soucy, Merr. 16; Rep. John J. O'Connor, Sull. 4;
Rep. Rollins, Sull. 6; Rep. O'Brien, Hills. 36; Rep. Cleaver, Hills. 35; Rep.
Grenier, Sull. 7; Sen. Ward, Dist 8

COMMITTEE: Transportation

ANALYSIS

This bill authorizes waiver of vehicle registration suspension fees for good cause.

This bill was requested by the department of safety.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struck through.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

CHAPTER 34
HB 1363 - FINAL VERSION

18-2484
03/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to the waiver of vehicle registration suspension fees.

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

1 34:1 Registration of Vehicles; Fees; Restoration of Registration. Amend RSA 261:141, X to read
2 as follows:

3 X. Whenever a registration has been suspended, a fee of \$25 shall be paid for the
4 restoration of such registration. Such fee shall be in addition to the fee required under RSA 263:42,
5 V. This \$25 shall be placed in the highway fund. [~~All moneys remaining in the supplementary
6 motor vehicle fund shall lapse to the highway fund on July 1, 1991.~~] *The commissioner, for good
7 cause, may waive the restoration fee for a suspension. The commissioner shall adopt
8 rules, under RSA 541-A, relative to such waiver procedures.*

34:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 15, 2018
Effective Date: July 14, 2018

CHAPTER 105
SB 341 - FINAL VERSION

02/22/2018 0646s

2018 SESSION

18-2829
05/10

SENATE BILL **341**

AN ACT relative to the veterans' property tax credit for service-connected disability.

SPONSORS: Sen. Daniels, Dist 11

COMMITTEE: Public and Municipal Affairs

AMENDED ANALYSIS

This bill increases the maximum property tax credit for service-connected total disability from \$2,000 to \$4,000.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struck through~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in
regular type.

**CHAPTER 105
SB 341 - FINAL VERSION**

02/22/2018 0646s

18-2829
05/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to the veterans' property tax credit for service-connected disability.

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

1 **105:1 Tax Credit for Service-Connected Total Disability.** Amend RSA 72:35, I-a to
2 read as follows:

3 **I-a.** The optional tax credit for service-connected total disability, upon adoption
4 by a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to [~~\$2,000~~
5 **\$4,000**]. The optional tax credit for service-connected total disability shall replace the
6 standard tax credit in its entirety and shall not be in addition thereto.

105:2 Effective Date. This act shall take effect January 1, 2019.

Approved: May 25, 2018
Effective Date: January 01, 2019

CHAPTER 148
SB 503 - FINAL VERSION

02/22/2018 0793s

2018 SESSION

18-2815
10/05

SENATE BILL **503**

AN ACT relative to increasing the maximum amount of the optional veterans' tax credit.

SPONSORS: Sen. Gannon, Dist 23; Sen. Bradley, Dist 3; Sen. Feltes, Dist 15; Sen. Innis, Dist 24; Sen. Hennessey, Dist 5; Sen. Kahn, Dist 10; Sen. Lasky, Dist 13; Sen. Sanborn, Dist 9; Sen. Watters, Dist 4; Sen. Cavanaugh, Dist 16; Sen. French, Dist 7; Sen. Fuller Clark, Dist 21; Sen. Giuda, Dist 2; Sen. Ward, Dist 8; Rep. McConnell, Ches. 12; Rep. V. Sullivan, Hills. 16; Rep. Burton, Straf. 6

COMMITTEE: Public and Municipal Affairs

AMENDED ANALYSIS

This bill allows towns and cities to adopt an increase of the optional veterans' tax credit against property taxes up to \$750.

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.

**CHAPTER 148
SB 508 - FINAL VERSION**

02/22/2018 0793s

18-2815
10/05

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to increasing the maximum amount of the optional veterans' tax credit.

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

1 **148:1 Property Taxation; Optional Veterans' Tax Credit.** Amend RSA 72:28, II to read
2 as follows:

3 **II.** The optional veterans' tax credit, upon adoption by a city or town pursuant to
4 **RSA 72:27-a**, shall be an amount from \$51 up to [~~\$500~~] **\$750**. The optional veterans' tax
5 credit shall replace the standard veterans' tax credit in its entirety and shall not be in
6 addition thereto.

148:2 Effective Date. This act shall take effect April 1, 2018.

Approved: May 30, 2018
Effective Date: April 01, 2018

CHAPTER 149
SB 504-FN - FINAL VERSION

02/15/2018 0525s

2018 SESSION

18-2864
06/10

SENATE BILL ***504-FN***

AN ACT relative to sales of tax-deeded property.

SPONSORS: Sen. Bradley, Dist 3; Rep. Umberger, Carr. 2; Rep. Butler, Carr. 7

COMMITTEE: Public and Municipal Affairs

AMENDED ANALYSIS

This bill permits the governing body to dispose of liens or tax deeded property other than by sealed bid or public auction if it is in the public interest.

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.

CHAPTER 149
SB 504-FN - FINAL VERSION

02/15/2018 0525s

18-2864
06/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to sales of tax-deeded property.

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

1 149:1 Transfer of Tax Liens. Amend RSA 80:80 to read as follows:

2 80:80 Transfer of Tax Lien.

3 I. No transfer of any tax lien upon real estate acquired by a town or city as a
4 result of the execution of the real estate tax lien by the tax collector for nonpayment of
5 taxes thereon shall be made to any person by the municipality during the 2-year period
6 allowed for redemption, nor shall title to any real estate taken by a town or city in
7 default of redemption be conveyed to any person, unless the town, by majority vote at
8 the annual meeting, or city council by vote, shall authorize the ~~[selectmen or the mayor]~~
9 ***governing body*** to transfer such lien or to convey such property by deed.

10 II. If the ~~[selectmen or mayor are]~~ ***governing body is*** so authorized to convey
11 such property by deed, either a public auction shall be held, or the property may be sold
12 by advertised sealed bids. The ~~[selectmen or mayor]~~ ***governing body*** shall have the
13 power to establish a minimum amount for which the property is to be sold and the terms
14 and conditions of the sale.

15 II-a. If the ~~[selectmen or mayor are]~~ ***governing body is*** authorized to transfer
16 such liens during the 2-year redemption period, either a public auction shall be held, or
17 the liens may be sold by advertised sealed bids. The ~~[selectmen or mayor]~~ ***governing***
18 ***body*** may establish minimum bids, and may set the terms and conditions of the sale.
19 Such liens may be sold singly or in combination, but no fractional interest in any lien
20 shall be sold. Such transfer shall not affect the right of the owner or others with a legal
21 interest in the land to redeem the tax lien pursuant to RSA 80:69, or make partial
22 payments in redemption pursuant to RSA 80:71, but the transferee shall become the
23 lienholder for purposes of RSA 80:72 and 80:76.

24 III. The ~~[selectmen]~~ ***governing body*** may, by a specific article in the town
25 warrant, or ~~[the mayor may,]~~ by ordinance, ~~[may]~~ be authorized to dispose of ~~[a lien]~~
26 ***liens*** or tax deeded ~~[property]~~ ***properties*** in a manner ***other*** than ~~[otherwise]~~ ***as***
27 provided in this section, as justice may require. ***Before proceeding under this provision,***
28 ***the governing body shall make an affirmative finding that disposal by a method other***
29 ***than sealed bid or public auction is in the public interest.***

30 IV. Such authority to transfer or to sell shall continue in effect for one year from

CHAPTER 149
SB 504-FN - FINAL VERSION
- Page 2 -

1 the date of the town meeting or action by the city or town council provided, however,
2 that the authority to transfer tax liens, or to sell real estate acquired in default of
3 redemption, or to vary the manner of such sale or transfer as justice may require, may
4 be granted for an indefinite period, in which case the warrant article or vote granting
5 such authority shall use the words "indefinitely, until rescinded" or similar language.

6 V. Towns and cities may retain and hold for public uses real property the title to
7 which has been acquired by them by tax collector's deed, upon vote of the town meeting
8 or city council approving the same.

9 VI. For purposes of this section, the authority to dispose of the property "as
10 justice may require" shall include the power of the ~~[selectmen or mayor]~~ **governing body**
11 to:

12 ***(a) Engage a real estate agent or broker to list and sell the property, including***
13 ***a sale conditional on the buyer's obtaining development approvals;***

14 ***(b) Sell undeveloped parcels to abutters for consolidation into adjoining lots***
15 ***for the purpose of affordable housing development, preserving open space, or reducing***
16 ***development density; or***

17 ***(c) Convey the property to a former owner, or to a third party for benefit of a***
18 ***former owner, upon such reasonable terms as may be agreed to in writing, including the***
19 ***authority of the municipality to retain a mortgage interest in the property, or to***
20 ***reimpose its tax lien, contingent upon an agreed payment schedule, which need not***
21 ***necessarily reflect any prior redemption amount. Any such agreement shall be recorded***
22 ***in the registry of deeds. This paragraph shall not be construed to obligate any***
23 ***municipality to make any such conveyance or agreement.***

24 **149:2 Effective Date. This act shall take effect 60 days after its passage.**

Approved: May 30, 2018
Effective Date: July 29, 2018

CHAPTER 151
SB 511 - FINAL VERSION

03/21/2018 1105s

2018 SESSION

18-2775
05/10

SENATE BILL **511**

AN ACT establishing an optional tax credit for combat service.

SPONSORS: Sen. Woodburn, Dist 1; Sen. Birdsell, Dist 19; Sen. Bradley, Dist 3; Sen. Carson, Dist 14; Sen. Cavanaugh, Dist 16; Sen. Feltes, Dist 15; Sen. French, Dist 7; Sen. Fuller Clark, Dist 21; Sen. Gannon, Dist 23; Sen. Gray, Dist 6; Sen. Hennessey, Dist 5; Sen. Innis, Dist 24; Sen. Kahn, Dist 10; Sen. Lasky, Dist 13; Sen. Reagan, Dist 17; Sen. Sanborn, Dist 9; Sen. Soucy, Dist 18; Sen. Watters, Dist 4; Rep. Stone, Rock. 1; Rep. Baldasaro, Rock. 5; Rep. Josephson, Graf. 11

COMMITTEE: Public and Municipal Affairs

AMENDED ANALYSIS

This bill enables municipalities to adopt a property tax credit for members of the New Hampshire national guard and armed forces reserves engaged in combat service.

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.

**CHAPTER 151
SB 511 - FINAL VERSION**

03/21/2018 1105s

18-2775
05/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT establishing an optional tax credit for combat service.

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

1 151:1 New Section; Optional Tax Credit for Combat Service. Amend RSA 72 by
2 inserting after section 28-b the following new section:

3 72:28-c Optional Tax Credit for Combat Service.

4 I. A town or city may adopt or rescind an optional tax credit for combat service
5 pursuant to the procedure provided in RSA 72:27-a.

6 II. The optional tax credit for combat service, upon adoption by a city or town
7 pursuant to RSA 72:27-a, shall be an amount from \$50 up to \$500. The tax credit for
8 combat service shall be subtracted each year from the property tax on the qualifying
9 service member's residential real estate, as defined in RSA 72:29, II.

10 III. To qualify for the tax credit for combat service, a person shall be a resident of
11 this state engaged at any point during the taxable period in combat service as a member
12 of the New Hampshire national guard or a reserve component of the United States armed
13 forces, called to active duty. For purposes of this section, and in accordance with
14 Internal Revenue Service Publication 3, Armed Forces Tax Guide, "combat service" shall
15 mean military service in one of the following areas:

16 (a) An active combat area as designated by the President in an Executive
17 Order, for which the service member receives special pay for duty subject to hostile fire
18 or imminent danger as certified by the Department of Defense.

19 (b) A support area as designated by the Department of Defense in direct
20 sustainment of military operations in the combat zone, for which the service member
21 receives special pay for duty subject to hostile fire or imminent danger as certified by
22 the Department of Defense.

23 (c) Service in a contingency operation as designated by the Department of
24 Defense, for which the service member receives special pay for duty subject to hostile
25 fire or imminent danger as certified by the Department of Defense.

26 IV. The application for the tax credit under this section shall be accompanied by
27 the service member's military orders, and shall include such information as may be
28 required for the assessor's office to verify the dates of combat service.

29 V. A tax credit for combat service shall be in lieu of, and not in addition to, the
30 optional veteran's tax credit under RSA 72:28 or the all veterans' tax credit under RSA

CHAPTER 151
SB 511 - FINAL VERSION
- Page 2 -

1 72:28-b. The service member shall be eligible for the credit in each tax year in which the
2 combat service occurs, but the credit may be prorated in the second tax year based on
3 the duration of combat service.

4 151:2 Definition of Resident. Amend RSA 72:29, I to read as follows:

5 I. The word "resident" as used in RSA 72:28, [and] RSA 72:28-b, *and RSA 72:28-c*
6 shall mean a person who has resided in this state for at least one year preceding April 1,
7 in the year in which the tax credit is claimed.

8 151:3 Definition of Owner. Amend RSA 72:29, VI to read as follows:

9 VI. For purposes of RSA 72:28, 28-b, ~~28-c~~, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b,
10 38-a, 39-a, 62, 66, and 70, the ownership of real estate, as expressed by such words as
11 "owner," "owned" or "own," shall include those who have placed their property in a
12 grantor/revocable trust or who have equitable title or the beneficial interest for life in
13 the subject property.

14 151:4 Property Taxation; Application Procedure; Reference Added. Amend the
15 introductory paragraph of RSA 72:33, I to read as follows:

16 I. No person shall be entitled to the exemptions or tax credits provided by RSA
17 72:28, 28-b, ~~28-c~~, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the
18 person has filed with the selectmen or assessors, by April 15 preceding the setting of the
19 tax rate, a permanent application therefor, signed under penalty of perjury, on a form
20 approved and provided by the commissioner of revenue administration, showing that
21 the applicant is the true and lawful owner of the property on which the exemption or tax
22 credit is claimed and that the applicant was duly qualified upon April 1 of the year in
23 which the exemption or tax credit is first claimed, or, in the case of financial
24 qualifications, that the applicant is duly qualified at the time of application. The form
25 shall include the following and such other information deemed necessary by the
26 commissioner:

27 151:5 New Paragraph; Application for Tax Credit for Combat Service. Amend RSA
28 72:33 by inserting after paragraph I-a the following new paragraph:

29 I-b. Notwithstanding the April 15 application deadline in paragraph I, a person
30 may apply for the tax credit for combat service under RSA 72:28-c at any point during
31 the tax year in which the person is engaged in combat service. If the application is
32 received and granted after the tax rate for the city or town is set, the credit shall be
33 applied to the balance of tax payments due for that year. If a person is deemed eligible
34 for the tax credit after taxes have been billed and paid for the tax year in which the
35 person served, the credit shall be applied in the following year.

36 151:6 Appeals; Reference Added. Amend RSA 72:34-a to read as follows:

37 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever

CHAPTER 151
SB 511 - FINAL VERSION
- Page 3 -

1 the selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax
2 credit to which the applicant may be entitled under the provisions of RSA 72:23, 23-d, 23-
3 e, 23-f, 23-g, 23-h, 23-i, 23-j, 23-k, 28, 28-b, ~~28-c~~, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a,
4 38-b, 39-a, 39-b, 41, 42, 62, 66, or 70 the applicant may appeal in writing, on or before
5 September 1 following the date of notice of tax under RSA 72:1-d, to the board of tax and
6 land appeals or the superior court, which may order an exemption, deferral, or tax
7 credit, or an abatement if a tax has been assessed.

8 151:7 Property Taxes; Interpretation of Rules by the Department of Revenue
9 Administration. Amend RSA 72:36, I to read as follows:

10 I. The commissioner's interpretation of RSA 72:28, 72:28-b, ~~72:28-c~~, 72:29, 72:29-a,
11 72:30, 72:31, 72:32, 72:33, 72:34, 72:34-a, 72:35, 72:36-a, 72:37, 72:37-a, 72:37-b, 72:38-a, 72:38-b,
12 72:39-a, 72:39-b, 72:41, 72:62, 72:66, and 72:70; and

151:8 Effective Date. This act shall take effect January 1, 2019.

Approved: May 30, 2018

Effective Date: January 01, 2019

CHAPTER 232
SB 510 - FINAL VERSION

02/15/2018 0523s
19Apr2018... 1474h

2018 SESSION

18-3022
05/01

SENATE BILL **510**

AN ACT relative to municipal notice of leases on tax-exempt property.

SPONSORS: Sen. Fuller Clark, Dist 21; Rep. McBeath, Rock. 26; Rep. Cushing, Rock. 21; Rep. Burton, Straf. 6; Rep. M. Smith, Straf. 6

COMMITTEE: Public and Municipal Affairs

AMENDED ANALYSIS

This bill requires lessors of tax-exempt public property to annually notify the municipality of the lease or any similar use or occupancy agreement.

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.

CHAPTER 232
SB 510 - FINAL VERSION

02/15/2018 0523s
19Apr2018... 1474h

18-3022
05/01

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to municipal notice of leases on tax-exempt property.

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

1 232:1 Property Taxation; Exemption; Lease Interests in Public Property. Amend RSA
2 72:23, I(b)(1) to read as follows:

3 (b)(1)(A) All leases and other agreements, the terms of which provide for the
4 use or occupation by others of real or personal property owned by the state or a county,
5 city, town, school district, or village district, entered into after July 1, 1979, shall provide
6 for the payment of properly assessed real and personal property taxes by the party using
7 or occupying said property no later than the due date.

8 (B) *Annually, on or before April 15, the lessors of all leases and other*
9 *agreements, the terms of which provide for the use or occupation by others of real or*
10 *personal property owned by the state or a county, city, town, school district, or village*
11 *district, including those properties identified under subparagraph (d), shall provide*
12 *written notice and a copy of the lease or other agreement to the assessing officials of the*
13 *municipality in which the property is located.*

232:2 Effective Date. This act shall take effect January 1, 2019.

Approved: June 08, 2018
Effective Date: January 01, 2019

HB 1614 - AS AMENDED BY THE SENATE

04/26/2018 1609s
05/03/2018 1840s

2018 SESSION

18-2486
03/06

HOUSE BILL **1614**

AN ACT relative to the international registration plan and relative to registration of semi-trailers.

SPONSORS: Rep. Steven Smith, Sull. 11; Rep. Soucy, Merr. 16; Rep. John J. O'Connor, Sull. 4; Rep. Rollins, Sull. 6; Rep. O'Brien, Hills. 36; Rep. Cleaver, Hills. 35; Rep. Grenier, Sull. 7

COMMITTEE: Transportation

AMENDED ANALYSIS

This bill:

I. Repeals statutory provisions of the international registration plan and authorizes the department of safety to implement the plan through rules that are exempt from RSA 541-A.

II. Authorizes registration of semi-trailers through nongovernmental agents of the department of safety.

III. Authorizes multiyear semi-trailer registrations.

IV. Provides discounts on fees for semi-trailer registrations.

V. Allows registrations through the agents by nonresidents for semi-trailers not garaged exclusively in this state.

Explanation: Matter added to current law appears in **bold italics**.
Matter removed from current law appears [~~in brackets and struck through~~].
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

HB 1614 - AS AMENDED BY THE SENATE

04/26/2018 1609s
05/03/2018 1840s

18-2486
03/06

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to the international registration plan and relative to registration of semi-trailers.

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

1 1 References Changed. Amend the introductory paragraph of RSA 260:63, I and RSA 260:63,
2 I(a) to read as follows:

3 I. Where any road toll or other fees or charges imposed under this subdivision or any fees or
4 charges imposed under the fuel tax agreement authorized by RSA 260:65-b or any fees or charges
5 imposed under the international registration plan *authorized* in RSA ~~[260:75]~~ **260:73** are not paid
6 and are due as prescribed by this subdivision or by RSA 260:65-b or *under the authority in* RSA
7 ~~[260:75]~~ **260:73**, the amount including interest, together with the costs that may accrue in addition
8 thereto, shall become a lien in favor of the state of New Hampshire upon all property and rights to
9 property, whether real or personal, including vehicles belonging to any person upon whom said
10 tolls, fees, or charges are imposed, as follows:

11 (a) The lien shall arise at the time the tolls, fees, or charges are due pursuant to this
12 subdivision or RSA 260:65-b or RSA ~~[260:75]~~ **260:73** and shall continue until the liability for the
13 sum, together with interest and costs, is satisfied or becomes unenforceable.

14 2 International Registration Plan Authorized. Amend RSA 260:73 to read as follows:

15 **260:73 International Registration Plan Authorized.** The commissioner is hereby authorized to
16 execute all documents and perform all other acts necessary to enter into and carry out the
17 provisions of a multi-jurisdictional commercial vehicle registration proration agreement, to be
18 known as the international registration plan (IRP). The commissioner may adopt~~[, pursuant to RSA~~
19 ~~541-A,]~~ such rules as are necessary to enforce the provisions of the agreement, which *shall be*
20 *exempt from the provisions of RSA 541-A and* shall have the effect of law, and which shall
21 provide for each of the member states to collect registration fees and perform audits on behalf of the
22 other member states.

23 3 New Subparagraph; Administrative Procedure Act; Exceptions. Amend RSA 541-A:21, I by
24 inserting after subparagraph (ii) the following new subparagraph:

25 (jj) RSA 260:73, relative to the international registration plan.

26 4 Repeal. RSA 260:74 and 260:75, relative to the international registration plan, are repealed.

27 5 Surety Bonds. Amend RSA 41:6, I-III to read as follows:

28 I. Town treasurers, trustees as provided in RSA 31:22 and ~~[23]~~ **RSA 31:23**, trustees as
29 provided in RSA 53-B:8-a, I, library trustees including alternate library trustees, if any, town

HB 1614 - AS AMENDED BY THE SENATE

- Page 2 -

1 clerks, tax collectors and their deputies, agents authorized to collect the boat fee,
2 *nongovernmental registering trailer agents appointed under RSA 261:74-t*, and persons
3 delegated treasury functions under RSA 41:29, VI shall be bonded by position under a blanket bond
4 from a surety company authorized to do business in this state. The bond shall indemnify against
5 losses through:

6 (a) The failure of the officers covered to faithfully perform their duties or to account
7 properly for all moneys or property received by virtue of their positions; or

8 (b) Fraudulent or dishonest acts committed by the covered officers.

9 II. A blanket bond may exclude the town treasurer if a separate fidelity bond for the
10 faithful performance of his *or her* duties is furnished by the surety writing the blanket bond.

11 III. Premiums shall be paid by the town, *except that premiums for bonding of a*
12 *nongovernmental registering trailer agent shall be paid by such agent.*

13 6 New Paragraph; Expiration of Registration. Amend RSA 261:62 by inserting after paragraph
14 III the following new paragraph:

15 IV. Multiyear registrations may be issued for semi-trailers in accordance with RSA 261:141,
16 XI. Multiyear registrations shall expire in the anniversary month otherwise applicable under this
17 section in the final year of the registration.

18 7 New Subdivision; Registrations by Nongovernmental Registering Trailer Agents. Amend
19 RSA 261 by inserting after section 74-s the following new subdivision:

20 Registrations by Nongovernmental Registering Trailer Agents

21 261:74-t Registrations by Nongovernmental Registering Trailer Agents.

22 I. Out-of-state semi-trailer registrations may be issued, renewed, or transferred through
23 nongovernmental registering trailer agents appointed in accordance with this subdivision. Trailer
24 agents shall be residents of and have a verified business address in this state. The director is
25 authorized to limit the number of nongovernmental registering trailer agents appointed under this
26 subdivision based on resource limitations, provided that at least 3 trailer agents are appointed and
27 provided that any limitation established shall not be the basis for revoking any appointment
28 previously made.

29 II.(a) Each applicant for appointment as a trailer agent shall furnish the following to the
30 department:

31 (1) Whether the application is an original, renewal, or change of location;

32 (2) Corporate or business name;

33 (3) Trade name, if applicable;

34 (4) Legal address;

35 (5) Mailing address;

36 (6) Telephone number;

37 (7) Business hours;

38 (8) Name, address, and date of birth of at least one owner, partner, or officer, and

HB 1614 - AS AMENDED BY THE SENATE

- Page 3 -

1 title, if applicable;

2 (9) Name of the person who will be responsible for filing daily reports;

3 (10) An agreement to notify the department of any change of ownership, address, or
4 corporate or trade name; and

5 (11) Signature and title of the person identified in subparagraph (8) and date
6 signed.

7 (b)(1) Upon submission of an application that is incomplete or might indicate lack of
8 fitness or qualification for appointment as a trailer agent, the director or his or her designee shall
9 require an applicant to appear for an interview.

10 (2) The director or his or her designee shall inform the applicant in writing of the
11 interview. The written notice shall include the date, time, and location of the interview.

12 (3) At the interview, the director or his or her designee shall:

13 (A) Explain any discrepancy or concerns to the applicant.

14 (B) Answer any questions that the applicant may have about the process.

15 (C) Allow the applicant to make corrections to the application or address any
16 concerns expressed.

17 (4) If an applicant refuses or neglects to appear for a scheduled interview, the
18 director shall deny his or her application.

19 (5) If an applicant fails to explain any discrepancy or concerns at the interview, the
20 director shall deny his or her application.

21 (c) In order to be appointed as a trailer agent by the director, each applicant shall:

22 (1) Complete the application.

23 (2) Complete the training requirements.

24 (3) Complete an interview if applicable.

25 (4) Obtain a surety bond.

26 (5) Agree to allow the director or his or her designee to enter the agent's premises
27 during business hours for the purposes of auditing or verifying compliance with the terms and
28 conditions of this section.

29 (6) Agree to keep current with forms and software as determined by the
30 department.

31 (d) Trailer agents:

32 (1) Shall furnish registration information concerning vehicle information as the
33 director may require.

34 (2) Collect fees.

35 (3) Issue registrations.

36 (e)(1) Each trailer agent shall maintain a record of all trailer registration certificates
37 issued by him or her, including:

38 (A) Date of registration.

HB 1614 - AS AMENDED BY THE SENATE

- Page 4 -

1 (B) Full name of the registrant.

2 (C) Identifying number.

3 (D) Address and phone number of record.

4 (2) The trailer agent shall maintain all records for a period of 15 years.

5 (f)(1) Prior to being appointed as a trailer agent, each applicant shall complete a
6 training program conducted at the division of motor vehicles, or such other location as the
7 department shall determine.

8 (2) The training program shall include the following instruction:

9 (A) Completing a trailer registration.

10 (B) Filing daily reports.

11 (C) Collecting trailer registration fees.

12 (D) Maintaining records.

13 (E) Retaining the agent fee.

14 (F) Posting office hours.

15 (g)(1) If a trailer agent is deficient in any area, the department shall request the trailer
16 agent to undergo retraining.

17 (2) Depending upon the areas of deficiency, retraining shall consist of one or more of
18 the following:

19 (A) Repeat the training program.

20 (B) Repeat any portion of the training program.

21 (C) Undergo further training, the substance of which shall be determined by the
22 department.

23 (h) Before any appointment shall become effective, each trailer agent shall file a surety
24 bond with the department, pursuant to RSA 41:6.

25 (i)(1) Each trailer agent shall mail a daily report of nonresident registrations to the
26 department containing:

27 (A) The physical address and telephone number where the trailer agent is
28 located;

29 (B) Period the report begins and ends;

30 (C) Number of trailers registered; and

31 (D) Amount of registration fees collected.

32 (2) The daily reports shall be submitted along with all fees due to the department in
33 the form of a check or money order.

34 (j) Whenever a trailer agent's office is closed or unattended, all decals, stamps, and
35 other registration materials shall be placed in a locked file cabinet or other secure container.

36 III. A nonresident may register a semi-trailer in this state through a nongovernmental
37 registering trailer agent, even if the trailer is not garaged exclusively in this state in accordance
38 with RSA 261:46. Registrations of nonresidents for semi-trailers that are not garaged exclusively in

HB 1614 - AS AMENDED BY THE SENATE

- Page 5 -

1 this state shall bear the address of the owner's residence and the address of the nongovernmental
2 registering trailer agent.

3 **261:74-u Fees.**

4 I. A nongovernmental registering trailer agent may collect and retain an agent fee for each
5 registration processed as compensation for processing the registration.

6 II. The nongovernmental registering trailer agent shall collect and remit to the department
7 the registration fee established in RSA 261:141, XI.

8 **261:74-v Revocation of Agency Status.**

9 I. If the director determines that a trailer agent has not continued to fulfill the
10 requirements of RSA 261:74-t or has violated any of the rules adopted pursuant to RSA 261:74-w,
11 the director shall commence the procedure established in paragraph II.

12 II. Any trailer agent whose appointment is sought to be revoked shall be afforded the
13 opportunity of a hearing before the director or designee prior to such revocation. Following the
14 hearing, the director may revoke the appointment as a trailer agent upon satisfactory evidence that
15 the provisions of this subdivision have been violated and that the revocation is in the best interest of
16 the state. A written statement outlining the evidence and violations shall accompany the
17 revocation.

18 III. Upon the revocation of such agency, the person shall surrender to the department or its
19 authorized agent all materials issued by the state under the provisions of this subdivision and all
20 records pertaining to all matters authorized by this subdivision.

21 IV. Whenever an authorized auditor of the department, with the approval of the
22 commissioner, determines that the public interest requires immediate action, the director may issue
23 a temporary order suspending the authority of a nongovernmental registering trailer agent to issue,
24 renew, or transfer registrations, pending a hearing.

25 **261:74-w Rulemaking.** The director shall adopt rules pursuant to RSA 541-A relative to
26 application forms for appointment as a nongovernmental registering trailer agent.

27 **8 New Paragraph; Fees; Multiyear Semi-Trailer Registrations.** Amend RSA 261:141 by
28 inserting after paragraph X the following new paragraph:

29 **XI.(a)** Persons may register semi-trailers for up to 12 years. Multiyear registrations for
30 semi-trailers shall be subject to the following fees:

- 31 (1) One year: \$20.
32 (2) Two years: \$40.
33 (3) Three years: \$55.
34 (4) Four years: \$65.
35 (5) Five years: \$85.
36 (6) Ten years: \$160.
37 (7) Twelve years: \$190.

38 (b) Semi-trailers owned by nonresidents of New Hampshire registered under this

HB 1614 - AS AMENDED BY THE SENATE

- Page 6 -

1 paragraph shall not require a municipal permit for registration and shall not be subject to any
2 municipal fees.

3 9 Nonresident Registration. Amend RSA 261:46 to read as follows:

4 261:46 Nonresident Registration. Notwithstanding RSA 261:45, a nonresident who garages a
5 vehicle exclusively in this state *or who registers a semi-trailer through a nongovernmental*
6 *agent, whether the semi-trailer is garaged in this state or not*, may register such vehicle in
7 this state as a nonresident. No exemption from the payment of a permit fee shall be granted by
8 reason of nonresidence except by the director, who shall in all cases require proof satisfactory to
9 him or her of residence elsewhere, and of the liability of a nonresident owner, otherwise entitled to
10 such exemption, to pay a property tax on the vehicle for the current year in the state of his or her
11 residence.

12 10 New Paragraph; Fees for Registration Permits; Multiyear Registrations. Amend RSA
13 261:153 by inserting after paragraph VI the following new paragraph:

14 VII. A resident registering a semi-trailer for multiple years in accordance with RSA
15 261:141, XI shall, when offering the semi-trailer for registration, pay all permit fees and other
16 municipal fees associated with the registration for the entire multiyear period. Permit fees for the
17 multiyear period shall be determined under paragraph I. If the registration is for 12 years, the
18 permit fee shall be reduced by 10 percent.

19 11 Inspection of Trailers; Exemptions. Amend RSA 266:1-b, II to read as follows:

20 II. *Semi-trailers shall be exempt from periodic vehicle inspection requirements*
21 *under this chapter if the semi-trailer is fully compliant with the regulations of the Federal*
22 *Motor Carrier Safety Administration.*

23 III. The director may authorize properly qualified dealers holding utility dealer
24 registrations to inspect trailers of more than 10,000 pounds gross vehicle weight, to determine
25 whether they are fit to be driven, and to issue inspection stickers, under rules adopted for this
26 purpose pursuant to RSA 541-A. This section shall not apply to full trailers as defined in
27 RSA 259:37-a [~~or semi-trailers as defined in RSA 259:08~~], and shall not prohibit other official
28 inspection stations from inspecting trailers.

29 12 Registration Fees. Amend the introductory paragraph of RSA 261:141, III(j) to read as
30 follows:

31 (j) For [~~semi-trailers or~~] automobile utility trailers (the weight of the trailer shall
32 include the maximum load to be carried thereby):

33 13 Repeal. The following are repealed:

34 I. RSA 261:141, III(i), relative to registration fees for semi-trailers.

35 II. RSA 261:141, III(k), relative to registration fees for semi-trailers.

36 14 Effective Date.

37 I. Sections 5-13 of this act shall take effect January 1, 2019.

38 II. The remainder of this act shall take effect 60 days after its passage.