HOUSE BILL 467
AN ACT relative to current use tax rate eligibility.


COMMITTEE: Municipal and County Government

ANALYSIS

This bill provides that land used to harbor non-native, non-domesticated animals shall not be eligible for current use assessment under RSA 79-A.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 relative to current use tax rate eligibility.

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

1 Current Use Taxation; Definition of Open Space Land; Land Used to Harbor Non-native, Non-domesticated Animal Species Excluded. Amend RSA 79-A:2, IX to read as follows:

IX. “Open space land” means any or all farm land, forest land, or unproductive land as defined by this section. However, "open space land" shall not include any property held by a city, town or district in another city or town for the purpose of a water supply or flood control, for which a payment in place of taxes is made in accordance with RSA 72:11. Nor shall "open space land" include any farm land or forest land used to harbor non-native, non-domesticated animal species.

2 Effective Date. This act shall take effect April 1, 2022.