

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:28-b

72:28-b All Veterans' Tax Credit. –

- I. A town or city may adopt or rescind the all veterans' property tax credit granted under this section by the procedure in RSA 72:27-a.
- II. The credit granted under this section shall be the same as the amount of the standard or optional veterans' tax credit in effect in the town or city under RSA 72:28. A town or city with an existing standard or optional veterans' tax credit under RSA 72:28 prior to August 18, 2016, adopting the credit under this section, may phase in the amount of the all veterans' tax credit over a 3-year period to match the standard or optional veterans' tax credit.
- III. The all veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property.
- IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.

Source. 2016, 217:1, eff. Aug. 8, 2016. 2017, 109:1, eff. June 8, 2017.