

**SENATE FINANCE COMMITTEE  
BUDGET WORK SESSION**

**05/16/25**

**PREPARED FOR SENATOR GRAY**  
**HB 2 Sections with Corresponding Bills**  
**(with Senate Finance Status)**

| <b>HB 2 Section(s)</b> | <b>Section Title</b>  | <b>Bill Number(s)</b> | <b>Bill Status</b>              | <b>Senate Finance Status</b> |
|------------------------|---|-----------------------|---------------------------------|------------------------------|
| 12                     | Water Management and Protection; Water Pollution and Waste Disposal; Terrain Alteration.                            | SB 110                | H Ways & Means                  |                              |
| 16                     | New Paragraph; Cell Phone Use Policy.   | HB 781/<br>SB 206     | S Education/<br>H Ed Policy     | Delete (05/12/25)            |
| 17-18                  | New Subdivision; Solid Waste Facility Site Evaluation Committee.  | HB 215                | H Retained                      |                              |
| 19                     | Education Freedom Account Program; Definitions; Eligible Student.   | HB 115/<br>SB 295     | S Education/<br>H Ed Funding    | Dept of Education Recap      |
| 60-68                  | Video Lottery Terminals   | SB 83                 | H Ways & Means                  | Lottery Commission Recap     |
| 70-A                   | Board of Tax and Land Appeals; Offices; Hearings.   | HB 268                | S Passed                        | Delete (05/12/25)            |
| 99                     | Department of Health and Human Services; General Provisions; Drug Prescriptions.                                    | SB 119                | H HHS                           |                              |
| 156                    | Repeal. 2023, 79:512 and 2023, 79:513, relative to wastewater state aid grants, are repealed.                       | SB 240                | S Tabled                        |                              |
| 166-167                | New Sections; New Hampshire Lakes Number Plates. Funds Derived From "Love NH Lakes" Number Plates.                  | HB 105                | S Transportation<br>(Rerefer)   | Delete (05/12/25)            |
| 187-188                | 2027 Prospective Change; Electric Renewable Portfolio Standard; Renewable Energy Fund.                              | HB 224                | H Retained                      | Dept of Energy Recap         |
| 224-227                | New Subparagraph; Waste Management Rules. Groundwater Protection. Permit denial. Rulemaking.                        | HB 707/<br>SB 227     | S Energy (Rerefer)/<br>S Tabled | Delete (05/13/25)            |
| 231-240                | Electric Renewable Energy   | HB 219                | H Retained                      | Delete (05/13/25)            |
| 241                    | New Hampshire Energy Policy.  | HB 504                | S Energy (OTPA)                 | Delete (05/12/25)            |
| 252                    | Powers and Duties of the Hampton Beach Commission.  | HB 607                | H Retained                      |                              |
| 301                    | Repeal; outreach and marketing of the Granite state paid family leave plan.   | HB 517                | Enrolled                        | Delete (05/12/25)            |
| 307-308                | New Subparagraph; Termination of Tenancy; Expiration of Term.   | HB 60                 | S Commerce                      | Delete (05/12/25)            |
| 309-316                | Alternative Treatment Centers to operate for profit.  | HB 54                 | H Retained                      |                              |
| 317-323                | New Section; Partners in Housing Program.   | HB 572/<br>SB 279     | H Retained/<br>S Tabled         |                              |
| 324-328                | Adequate Representation for Indigent Defendants in Criminal Cases; Determination of Financial Ability.              | HB 611                | H Retained                      |                              |
| 329-334                | Cost of an Opportunity for an Adequate Education.   | HB 563                | H Retained                      | Dept of Education Recap      |
| 350-351                | Nonresident Who Establishes a Residency in the State. Centralized Voter Registration Database; Information Sharing. | HB 133                | H Retained                      |                              |
| 352-362                | Repealed; Motor Vehicle Inspection  | HB 649                | S Commerce                      | Delete (05/12/25)            |
| 377-378                | Education; Special Education; State Aid.  | HB 773/<br>SB 292     | H Retained/<br>H Ed Funding     | Dept of Education Recap      |
| 385                    | New Subparagraphs; County Reimbursement of Funds; Limitation on Payments.   | HB 547                | H Retained                      |                              |
| 386-387                | New Section; Circumcision under the State Medicaid Plan; Restrictions.  | HB 94                 | S ITL                           | Delete (05/12/25)            |
| 394-395                | Residential Care and Health Facility Licensing; License or Registration Required.                                   | HB 223                | S HHS (ITL)                     | Delete (05/12/25)            |
| 396-403                | Governor's Commission on Alcohol and Drug Abuse Prevention, Treatment, and Recovery.                                | HB 73                 | Enrolled                        | Delete (05/12/25)            |
| 405-406                | Pharmacists and Pharmacies; Pharmacies; Substituting Biological Products.   | HB 117                | S HHS                           | Delete (05/12/25)            |
| 415                    | New Paragraph; Medicaid to Schools Program; Termination.  | SB 34                 | H Ed Policy                     | DHHS Recap                   |
| 427-436                | Duty of Parent; School Attendance; Open Enrollment Schools.   | HB 741                | S Rereferred                    | Delete (05/12/25)            |
| 453-454                | State Commission for Human Rights; Law Against Discrimination; Purpose and Scope.                                   | HB 148                | S Judiciary                     | Delete (05/12/25)            |

**PREPARED FOR SENATOR GRAY**  
**HB 2 Sections with Corresponding Bills**  
**(with Senate Finance Status)**

| <b>HB 2<br/>Section(s)</b> | <b>Section Title</b>   | <b>Bill<br/>Number(s)</b> | <b>Bill Status</b> | <b>Senate Finance<br/>Status</b> |
|----------------------------|--|---------------------------|--------------------|----------------------------------|
| 455-460                    | Residential Care and Health Facility Licensing; License or Registration Required; Moratorium; Exception for Membership-Based and Direct Payment Facilities, etc. | HB 548                    | S HHS (ITL)        | Delete (05/12/25)                |
| 461-462                    | Elections; Checklist; Annual Verification.   | HB 274                    | S Election (ITL)   | Delete (05/12/25)                |
| 463-464                    | Electioneering by Public Employees.  | HB 340                    | S Election Law     | Delete (05/12/25)                |
| 465                        | Local Adoption of Public Health Ordinances.  | HB 230                    | S Passed           | Delete (05/12/25)                |
| 466-467                    | Communicable Disease; Immunization. Repeal, relative to rulemaking for other communicable diseases under RSA 141-C:20-a, I.                                      | HB 357                    | S ITL              | Delete (05/12/25)                |
| 468-469                    | New Section; Firearms and Accessories; In-State Use Only.  | HB 381                    | S Judiciary (OTPA) | Delete (05/12/25)                |
| 470-472                    | Carrying or Selling Weapons. Repeal, relative to exceptions to the prohibition against carrying or selling weapons.  | HB 207                    | S Judiciary (ITL)  | Delete (05/12/25)                |
| 473-475                    | Child Protection Act; Reporting Law; Nature of Report; Liability; Child Abuse; Intentional False Report; Civil Liability.  | HB 243                    | S C&FL             | Delete (05/12/25)                |

**SENATE FINANCE - 2025 BUDGET RECAP SHEET**

**Department of Information Technology**

|   | Contact                       | SOF | FY 2025 | FY 2026        | FY 2027     | Total       |
|---|-------------------------------|-----|---------|----------------|-------------|-------------|
| <b>1. HB 1 Amendment Request.</b><br>Delete back of the budget cut.   | Denis Goulet,<br>Commissioner | G   | \$0     | \$2,079,000    | \$2,101,000 | \$4,180,000 |
|   |                               | O   | \$0     | \$2,921,000    | \$2,899,000 | \$5,820,000 |
| <b>2. HB 1 Amendment Request, relative to the back of the budget cut.</b><br>Request to allow DoIT the flexibility to select a mix of shared and agency specific fund reductions by deleting the word shared in section 10, I., II. | Denis Goulet,<br>Commissioner | G   | \$0     | Indeterminable |             |             |
|   |                               | O   | \$0     | Indeterminable |             |             |
| <b>3. HB 2 Amendment 2025-1793s, page 4.</b><br>Establish unclassified position of chief privacy officer in statute.  | Denis Goulet,<br>Commissioner | N/A | \$0     | \$0            | \$0         | \$0         |

**Bills:**

**None.**

Sen. Gray, Dist 6  
April 28, 2025  
2025-1793s  
07/05

Amendment to HB 2-FN-A-LOCAL

- 1 1 New Paragraph; The State and Its Government; Department of Information Technology;  
2 Commissioner; Deputy Commissioner; Directors; Compensation. Amend RSA 21-R:3 by inserting  
3 after paragraph III the following new paragraph:
- 4 IV. The unclassified position of chief privacy officer is hereby established in the department  
5 of information technology. A person shall be qualified for the position by reason of education and  
6 experience, be appointed by the commissioner of the department of information technology, and  
7 serve at the pleasure of the commissioner. The salary of chief privacy officer shall be determined  
8 after assessment and review of the appropriate letter grade allocation in RSA 94:1-a, for positions  
9 which shall be conducted pursuant to RSA 94:1-d and RSA 14:14-c.

2025-1793s

AMENDED ANALYSIS

Add:

1. Creates the position of chief privacy officer within the department of information technology.

**SENATE FINANCE - 2025 BUDGET RECAP SHEET**

**Department of Administrative Services**

|  | <b>Contact</b>   | <b>SOF</b> | <b>FY 2025</b> | <b>FY 2026</b> | <b>FY 2027</b> | <b>Total</b> |
|--|--|------------|----------------|----------------|----------------|--------------|
| <b>1.</b> Request to fund position #10109 in the Division of Procurement and Support Services that was unfunded in the Governor's Budget.<br>(AU 5114, compare page 108)   | Charlie Arlinghaus,<br>Commissioner  | G          | \$0            | \$88,295       | \$92,521       | \$180,816    |
| <b>2.</b> Request to fund position #43177 in the Division of Enterprise Applications Management that was unfunded in the Governor's Budget.<br>(AU 1370, compare page 122)   | Charlie Arlinghaus,<br>Commissioner  | G          | \$0            | \$105,058      | \$110,235      | \$215,293    |
| <b>3.</b> Request to fund position #10234 in the Division of Accounting Services that was unfunded in the Governor's Budget.<br>(AU 1310, compare page 180)  | Charlie Arlinghaus,<br>Commissioner  | G          | \$0            | \$85,123       | \$89,409       | \$174,532    |
| <b>4.</b> Request to fund position #10084 in the Division of Procurement and Support Services that was unfunded in the Governor's Budget.<br>(AU 5114, compare page 108)   | Charlie Arlinghaus,<br>Commissioner  | G          | \$0            | \$87,751       | \$92,909       | \$180,660    |
| <b>5.</b> Request to fund position #44822 in the Business Office that was unfunded in the Governor's Budget.<br>(AU 1360, compare page 74)   | Charlie Arlinghaus,<br>Commissioner  | G          | \$0            | \$92,346       | \$97,069       | \$189,415    |
| <b>6.</b> Request additional funding for software for ERP state-wide systems upgrade to cover anticipated contract amendments.<br>(AU 1370, compare page 122)  | Charlie Arlinghaus,<br>Commissioner  | G          | \$0            | \$1,500,000    | \$1,500,000    | \$3,000,000  |
| <b>7A. Court Facilities:</b> Request to swap positions #41149 with #40007 in FY 2026 and fully fund position #41149 in FY 2027 within the Bureau of Court Facilities. This is a position correction from the agency phase and is currently filled.<br>(AU 2045, compare page 93) | Charlie Arlinghaus,<br>Commissioner / Chief<br>Justice Gordon<br>MacDonald | O          | \$0            | \$33,821       | \$124,394      | \$158,215    |

**SENATE FINANCE - 2025 BUDGET RECAP SHEET**

**Department of Administrative Services**

|   | <b>Contact</b>   | <b>SOF</b> | <b>FY 2025</b> | <b>FY 2026</b>  | <b>FY 2027</b>  | <b>Total</b>  |
|---|--|------------|----------------|---|---|---|
| <b>7B. Court Facilities:</b> Reduction in rent-leases from closing Goffstown/Hooksett vs. Candia/Claremont within the Bureau of Court Facilities.<br>(AU 2045, compare page 93)             | Charlie Arlinghaus,<br>Commissioner / Chief<br>Justice Gordon<br>MacDonald | O          | \$0            | (\$55,695)  | (\$146,429)   | (\$202,124)   |
| <b>7C. Court Facilities:</b> Reduce transfer to Central Facilities for the Hazen Drive Judicial Branch buildings.<br>(AU 2144, compare page 95)   | Charlie Arlinghaus,<br>Commissioner / Chief<br>Justice Gordon<br>MacDonald | O          | \$0            | (\$20,000)  | (\$20,000)  | (\$40,000)  |
| <b>7D. Court Facilities:</b> Reduction to contractual maintenance services at the Hazen Drive Judicial Branch buildings, limiting them to an as-needed basis.<br>(AU 2144, compare page 95) | Charlie Arlinghaus,<br>Commissioner / Chief<br>Justice Gordon<br>MacDonald | O          | \$0            | (\$62,000)  | (\$62,000)  | (\$124,000)   |
| <b>7E. Court Facilities:</b> Reduction to DAS Maintenance Fund for the Hazen Drive Judicial Branch buildings. The Courts will use their escrow account instead. (AU 2144, compare page 95)  | Charlie Arlinghaus,<br>Commissioner / Chief<br>Justice Gordon<br>MacDonald | O          | \$0            | (\$39,784)  | (\$39,784)  | (\$79,568)  |
| <b>7F. Court Facilities:</b> Change 8 yard dumpster to 10 yard dumpster for the Hazen Drive Judicial Branch buildings.<br>(AU 2144, Compare page 95)  | Charlie Arlinghaus,<br>Commissioner / Chief<br>Justice Gordon<br>MacDonald | O          | \$0            | \$558   | \$558   | \$1,116   |
| <b>7G. Court Facilities:</b> Adjust Judicial Branch's transfer to Court Facilities to reflect Senate Finance actions on DAS' Court Facilities budget. (AU 1880, compare page 205)           | LBA  | G          | \$0            | TBD or<br>(\$143,100)<br>if all items are<br>accepted | TBD or<br>(\$143,261)<br>if all items are<br>accepted | TBD or<br>(\$286,361)<br>if all items are<br>accepted |
| <b>8.</b> Restore Job Advertising to Governor's Budget amount in the Division of Personnel. (AU 1044, compare page 81)  | Charlie Arlinghaus /<br>Senator Gray                                       | G          | \$0            | \$86,987  | \$60,856  | \$147,843   |
| <b>9. HB 2 Amendment 2025-1714s, page 8.</b> Non-lapsing extension for the ERP state-wide systems upgrade.  | Charlie Arlinghaus /<br>Senator Gray                                       | G          | \$0            | \$0   | \$0   | \$0   |

**SENATE FINANCE - 2025 BUDGET RECAP SHEET**

**Department of Administrative Services**

|   | <b>Contact</b>                       | <b>SOF</b> | <b>FY 2025</b> | <b>FY 2026</b> | <b>FY 2027</b>             | <b>Total</b> |
|---|--------------------------------------|------------|----------------|----------------|----------------------------|--------------|
| 10. HB 2 Amendment 2025-1725s, page 6. Funds for Retirees Health Insurance shall be nonlapsing and continually appropriated. <b>(Replaces HB 1 footnote).</b>                                       | Charlie Arlinghaus /<br>Senator Gray | G          | \$0            | \$0            | \$0                        | \$0          |
| <b>11. HB 2 Amendment 2025-1843s, page 10.</b><br>Non-lapsing extension for Annex renovation appropriation.   | Charlie Arlinghaus /<br>Senator Gray | G          | \$0            | \$0            | \$0                        | \$0          |
| <b>12. HB 2 Amendment 2025-2181s, page 11.</b> Transfer from the payment procurement card fund to general fund and lapse remaining funds in excess of \$25,000 to the general fund in future years. | Charlie Arlinghaus /<br>Senator Gray | G-REV      | \$0            | \$1,253,623    | Indeterminable<br>Increase | \$1,253,623  |

**Bills:**

**None.**

Sen. Gray, Dist 6  
April 23, 2025  
2025-1714s  
08/05

Amendment to HB 2-FN-A-LOCAL

- 1 1 Department of Administrative Services; Division of Enterprise Application Management. Any
- 2 funds appropriated for the biennium ending June 30, 2025, to the department of administrative
- 3 services, division of enterprise application management, in class 038 for the purpose of software
- 4 upgrades shall not lapse until June 30, 2027.

2025-1714s

AMENDED ANALYSIS

1. Provides that the funds appropriated to the department of administrative services, enterprise application management in class 038 shall not lapse until June 30, 2027.

Sen. Gray, Dist 6  
April 23, 2025  
2025-1725s  
08/05

Amendment to HB 2-FN-A-LOCAL

- 1 1 Department of Administrative Services; Division of Risk and Benefits. Any funds
- 2 appropriated for the biennium ending June 30, 2025, to the department of administrative services,
- 3 division of risk and benefits, in class 102 shall be nonlapsing and continually appropriated to the
- 4 division for retiree health insurance.

2025-1725s

AMENDED ANALYSIS

1. Provides that the funds appropriated to the department of administrative services, division of risk and benefits in class 102 shall be nonlapsing.

Sen. Gray, Dist 6  
April 30, 2025  
2025-1843s  
07/05

Amendment to HB 2-FN-A-LOCAL

1       1   Appropriation; Department of Administrative Services. Amend 2023, 79:450 to read as  
2 follows:  
3       79:450 Appropriation; Department of Administrative Services. The sum of \$1,200,000 for the  
4 fiscal year ending June 30, 2023, is hereby appropriated to the department of administrative  
5 services for the purpose of moving and fit up costs for state agencies. Such funds shall not lapse  
6 until June 30, [~~2025~~] **2027**. The governor is authorized to draw a warrant for said sum out of any  
7 money in the treasury not otherwise appropriated.

Amendment to HB 2-FN-A-LOCAL

1 1 State Credit Card Contracts; Payment and Procurement Card Fund. Amend RSA 9-D:3, I to  
2 read as follows:

3 I. There is hereby established in the office of the state treasurer the payment and  
4 procurement card fund, which shall be a revolving fund administered by the department of  
5 administrative services. ~~[The fund shall be nonlapsing and continually appropriated to the~~  
6 ~~department of administrative services.]~~ The department of administrative services may make  
7 expenditures of up to \$100,000 in anticipation of revenue which may be received by this fund.

8 2 State Credit Card Contracts; Payment and Procurement Card Fund. Amend RSA 9-D:3, V to  
9 read as follows:

10 V. At the end of each [fiscal year, the state treasurer shall credit the payment and  
11 procurement card fund with interest and any other income earned] *biennium, any funds*  
12 *remaining in excess of \$25,000 after expenses paid in accordance with paragraph III shall*  
13 *lapse to the general fund.*

14 3 Directive; Department of Administrative Services; Transfer from the Payment and  
15 Procurement Card Fund to the General Fund. Notwithstanding any other law to the contrary, the  
16 sum of \$1,253,623 shall be transferred from the payment and procurement card fund, established  
17 under RSA 9-D:3, to the general fund on July 1, 2025.

2025-2181s

AMENDED ANALYSIS

Add:

1. Makes the payment and procurement card fund a lapsing fund when the balance reaches a  
specified amount, and makes a one-time transfer from the payment and procurement card fund to  
the general fund.

**SENATE FINANCE - 2025 BUDGET RECAP SHEET**

**Personnel Appeals Board**

|   | <b>Contact</b>                 | <b>SOF</b> | <b>FY 2025</b> | <b>FY 2026</b> | <b>FY 2027</b> | <b>Total</b> |
|---|--------------------------------|------------|----------------|----------------|----------------|--------------|
| <b>1.</b> Request to split money from transfer to DOIT (class 27) in FY 2026 and FY 2027. Net zero cost.<br>(AU 6346, compare page 379)   | Marilee Nihan,<br>Board Member | G          | \$0            | (\$5,000)      | \$5,000        | \$0          |
| <b>2.</b> Request additional funding in FY 2026 for software licenses and email addresses from Microsoft.<br>(AU 6346, compare page 379)  | Marilee Nihan,<br>Board Member | G          | \$0            | \$15,000       | \$0            | \$15,000     |
| <b>3.</b> Request to transfer \$3,000 from equipment (class 30) to technology software (class 38) for software licenses in FY 27. Net zero cost.<br>(AU 6346, compare page 379) | Marilee Nihan,<br>Board Member | G          | \$0            | \$0            | \$0            | \$0          |

***Bills:***

**None.**

**SENATE FINANCE - 2025 BUDGET RECAP SHEET**

**Housing Appeals Board**

|   | <b>Contact</b>  | <b>SOF</b> | <b>FY 2025</b> | <b>FY 2026</b> | <b>FY 2027</b> | <b>Total</b> |
|---|---|------------|----------------|----------------|----------------|--------------|
| <b>1. HB 2 Amendment 2025-2118s, page 14.</b><br>Deletes sections 298-300 relative to the repeal of the Housing Appeals Board.  | Charles Rogers,<br>Chairman / Senator<br>Rosenwald / Senator<br>Watters | N/A        | \$0            | \$0            | \$0            | \$0          |
| <b>2. Restore the Board's budget and the IT budget in HB 1 and delete section 5, II to restore all positions HB 1 Amendment 2025-2119s, page 15,</b> (AU 5584, compare page 191) (HAB IT Budget AU 7663, compare page 49)   | Charles Rogers,<br>Chairman / Senator<br>Rosenwald / Senator<br>Watters | G          | \$0            | \$271,018      | \$309,577      | \$580,595    |
|   |   | O          | \$0            | \$14,129       | \$13,250       | \$27,379     |
| <b>3. HB 2 Amendment 2025-2187s, pages 16-17.</b><br>Deletes sections 298-300 relative to the repeal of the Housing Appeals Board. Transfers the Housing Appeals Board from being administratively attached to the Department of Administrative Services, to the Board of Tax and Land Appeals. | Senator Gray  | N/A        | \$0            | \$0            | \$0            | \$0          |
| <b>4. Restore the Board's IT budget and the Board's budget with minor reductions in HB 1 and amend section 5, II to restore all positions except board position #9U656 HB 1 Amendment 2025-2129s, page 18,</b> (AU 5584, compare page 191) (HAB IT Budget AU 7663, compare page 49)             | Senator Gray  | G          | \$0            | \$153,380      | \$185,163      | \$338,543    |
|   |   | O          | \$0            | \$14,129       | \$13,250       | \$27,379     |

**Bills:**

**None.**

Sen. Rosenwald, Dist 13  
Sen. Watters, Dist 4  
May 12, 2025  
2025-2118s  
06/11

Amendment to HB 2-FN-A-LOCAL

- 1 Amend the bill by deleting sections 298-300, relative to abolishing housing appeals board.

2025-2118s

AMENDED ANALYSIS

Delete:

125. Abolishes the housing appeals board.

Sen. Rosenwald, Dist 13  
Sen. Watters, Dist 4  
May 12, 2025  
2025-2119s  
07/09

Amendment to HB 1-A

- 1 Amend section 5 of the bill by deleting paragraph II and renumbering the original paragraphs III-
- 2 XIV to read as II-XIII, respectively.

DELAWARE LEGISLATURE

Amendment to HB 2-FN-A-LOCAL

1 1 Board Established. Amend RSA 679:1 to read as follows:  
2 679:1 Board Established. There is hereby established a housing appeals board, hereinafter  
3 referred to as the board, which shall be composed of [3] 2 members who shall individually and  
4 collectively be learned and experienced in questions of land use law or housing development or both.  
5 At least one member shall be an attorney licensed to practice law in the state of New Hampshire,  
6 and [~~at least one member~~] **the other** shall be either a professional engineer or land surveyor. The  
7 members of the board shall be full-time employees and shall not engage in any other employment,  
8 appointments, or duties during their terms that is in conflict with their duties as members of the  
9 board.  
10 2 New Section; Administrative Attachment. Amend RSA 679 by inserting after section 1 the  
11 following new section:  
12 679:1-a Housing Appeals Board; Administrative Attachment. The housing appeals board shall  
13 be administratively attached to the board of tax and land appeals for budgetary and administrative  
14 purposes, in accordance with RSA 21-G:10. The board of tax and land appeals shall provide  
15 logistical support and administrative resources as necessary to facilitate the housing appeals board's  
16 operations.  
17 3 Appointment; Term; Chair. RSA 679:2 is repealed and reenacted to read as follows:  
18 679:2 Appointment; Term; Chair. The members of the housing appeals board shall serve at the  
19 pleasure of the governor and council, rather than fixed terms. The governor and council shall  
20 appoint board members and designate one member as chair, who shall serve in that capacity at the  
21 discretion of the appointing authority.  
22 4 New Section; Tie Vote; Resolution. Amend RSA 679 by inserting after section 9 the following  
23 new section:  
24 679:9-a Tie Vote; Resolution. In the event of a tie vote between the 2 members of the housing  
25 appeals board, a third, temporary voting member shall be selected from among the sitting members  
26 of the board of tax and land appeals, who shall cast the deciding vote on the matter. The selection  
27 shall be made in rotation among available members of the board of tax and land appeals.  
28 5 Board of Tax and Land Appeals; Membership. Amend RSA 71-B:2 to read as follows:  
29 71-B:2 Appointment; Term; Chairman. [~~The members of the board shall be appointed by the~~  
30 ~~governor and executive council for a term of 5 years and until their successors are appointed and~~  
31 ~~qualified; provided, however, that any vacancy on the board shall be filled for the unexpired term.]  
32 **The members of the board shall serve at the pleasure of the governor and council, rather**~~

- 1 **than fixed terms.** The governor and council shall appoint one member as chairman to serve in that  
2 capacity for the duration of his or her term. The executive council shall hold a hearing prior to  
3 confirmation according to the procedures under RSA 4:44.  
4  
5 Amend the bill by deleting sections 298-300, relative to repealing the housing appeals board.

2025-2187s

AMENDED ANALYSIS

Replace 125 with the following:

125. Transfers oversight of the housing appeals board to the board of tax and land appeals, modifies board membership, lowers the number of members from 3 to 2, and introduces a procedure for tie votes where a temporary 3rd member is selected from the board of tax and land appeals.

Sen. Gray, Dist 6  
May 13, 2025  
2025-2129s  
11/09

Amendment to HB 1-A

- 1 Amend the bill by replacing section 5, paragraph II with the following:
- 2
- 3 II. Housing Appeals Board. Position number 9U656 is hereby abolished.

BEYOND ORDINANCE

**SENATE FINANCE - 2025 BUDGET RECAP SHEET**

**Board of Tax and Land Appeals**

|  | Contact                  | SOF              | FY 2025 | FY 2026     | FY 2027     | Total       |
|--|--------------------------|------------------|---------|-------------|-------------|-------------|
| <b>1. HB 1 Amendment Request.</b><br>Request to restore the Board's Budget and the Board's IT Budget in HB 1 and delete section 5, VI to restore all positions (AU 1241, compare page 191, BTLA IT Budget AU 7689, compare page 62)  | Michele Lebrun, Chairman | G                | \$0     | \$1,055,056 | \$1,086,790 | \$2,141,846 |
|  |                          | O - DOT Transfer | \$0     | \$117,229   | \$120,753   | \$237,982   |
|  |                          | O                | \$0     | \$14,706    | \$15,210    | \$29,916    |
| <b>2. Restore the Board's IT budget and the Board's Budget in HB 1 with reductions by defunding the temporary position, and restoring all positions except vacant classified position #14583 (90% G, 10% O-DOT Transfer), HB 1 Amendment 2025-2185s, page 20,</b> (AU 1241, compare page 191, BTLA IT Budget AU 7689, compare page 62) | Senator Gray             | G                | \$0     | \$900,749   | \$927,846   | \$1,828,595 |
|  |                          | O - DOT Transfer | \$0     | \$106,750   | \$109,759   | \$216,509   |
|  |                          | O                | \$0     | \$14,706    | \$15,210    | \$29,916    |
| <b>3. HB 2 Amendment 2025-1758s, pages 21-25.</b><br>Relative to BTLA fee increases.   | Senator Gray             | G-REV            | \$0     | \$60,000    | \$60,000    | \$120,000   |
| <b>4. HB 2 Amendment 2025-2176s, page 26.</b><br>Amends section 283 to authorize 23 associate justices. Deletes section 282 establishing the New Hampshire Commercial Court Docket and section 284 repealing the Land Use Review Docket.   | Senator Gray             | N/A              | \$0     | \$0         | \$0         | \$0         |

**Bills:**

**None.**

Sen. Gray, Dist 6  
May 14, 2025  
2025-2185s  
08/11

Amendment to HB 1-A

- 1 Amend the bill by replacing section 5, paragraph VI with the following:
- 2
- 3 VI. Board of Tax and Land Appeals. Position number 14583 is hereby abolished.

FINAL ORDER

Amendment to HB 2-FN-A-LOCAL

1 1 Taxation; Board of Tax and Land Appeals; Administration of Oaths, Subpoenas, Etc.; Fees.  
2 Amend RSA 71-B:9 to read as follows:

3 71-B:9 Administration of Oaths, Subpoenas, Etc.; Fees. The board shall have authority to  
4 administer oaths and to compel the attendance of witnesses to proceedings before it. The board shall  
5 have the power to subpoena and subpoena duces tecum. Witnesses compelled to appear shall be paid  
6 the same fee and mileage that are paid to witnesses in the superior court of the state. A subpoena or  
7 subpoena duces tecum of the board may be served by any person designated in the subpoena or  
8 subpoena duces tecum to serve it. Any testimony given by a person duly sworn shall be subject to  
9 the pains and penalties of perjury. All applications or petitions to the board for which no filing fee  
10 has been otherwise specified by statute shall be accompanied by a ~~[\$65]~~ **\$125** filing fee. Costs and  
11 attorney's fees may be taxed as in the superior court.

12 2 Taxation; Board of Tax and Land Appeals; Order for Reassessment. Amend RSA 71-B:16, I to  
13 read as follows:

14 I. When a specific written complaint is filed with it, by a property owner, within 90 days of  
15 the date on which the last tax bill on the original warrant is sent by the collector of taxes of the  
16 taxing district, that a particular parcel of real estate or item of personal property not owned by him  
17 has been fraudulently, improperly, unequally or illegally assessed. The board shall consider only one  
18 complaint from a property owner for each parcel of land until such time as a reassessment has been  
19 made. The complainant shall pay a fee of ~~[\$65]~~ **\$125** for each specific particular parcel or specific  
20 item of personal property complained of. The board shall send notice by certified mail to the  
21 taxpayer against whose property the complaint is made; or

22 3 Taxation; Property Taxes; Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit.  
23 Amend RSA 72:34-a to read as follows:

24 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the  
25 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the  
26 applicant may be entitled under the provisions of RSA 72:23, 23-d, 23-e, 23-f, 23-g, 23-h, 23-i, 23-j,  
27 23-k, 28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a, 38-b, 39-a, 39-b, 41, 42, 62, 66, or  
28 70 the applicant may appeal in writing, on or before September 1 following the date of notice of tax  
29 under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order an  
30 exemption, deferral, or tax credit, or an abatement if a tax has been assessed. ***The fee to appeal to***  
31 ***the board of tax and land appeals shall be \$65.***

Amendment to HB 2-FN-A-LOCAL

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1 4 Taxation; Excavation Tax; Excavation Tax Appeal and Abatement. Amend RSA 72-B:13 to  
2 read as follows:

3 72-B:13 Excavation Tax Appeal and Abatement. An owner may, within 90 days of notice of the  
4 excavation tax, appeal to the assessing officials in writing for an abatement from the original  
5 assessment, but no owner shall be entitled to an abatement unless such owner has complied with the  
6 provisions of RSA 72-B:8, RSA 72-B:8-a and RSA 72-B:9. If the assessing officials neglect or refuse  
7 to abate, an owner may, at the owner's election within 6 months of notice of such tax and not  
8 afterwards, petition the superior court of the county where the operation took place, or the board of  
9 tax and land appeals. A petition to the board of tax and land appeals shall be accompanied with a  
10 ~~[\$65]~~ **\$100** filing fee.

11 5 Taxation; Residences in Industrial or Commercial Zone; Appeal to Board of Tax and Land  
12 Appeals. Amend RSA 75:14, I to read as follows:

13 I. If the assessing officials deny in whole or in part any application for classification as an  
14 eligible residence, the applicant, having complied with the requirements of RSA 75:11, I, may, on or  
15 before 30 days after any such action by the assessing officials, in writing and upon a payment to the  
16 board of tax and land appeals of a ~~[\$40]~~ **\$100** filing fee, apply to such board for a review of the action  
17 of the assessing officials.

18 6 Taxation; Residences in Industrial or Commercial Zone; Reclassification by Board of Tax and  
19 Land Appeals. Amend RSA 75:16, I to read as follows:

20 I. When a specific written complaint is filed with it by a landowner, within 90 days of being  
21 listed as provided by RSA 75:11, III, that a particular residence not owned by the landowner has  
22 been fraudulently, improperly, or illegally so classified, the complainant shall pay to the board of tax  
23 and land appeals for each specific particular residence complained of a ~~[\$40]~~ **\$100** fee. The board  
24 shall send notice by certified mail to the owner against whose property the complaint is made; or

25 7 Taxation; Abatement; By Board of Tax and Land Appeals. Amend RSA 76:16-a to read as  
26 follows:

27 I. If the selectmen neglect or refuse to so abate, in accordance with RSA 76:16, I(b), any  
28 person aggrieved, having complied with the requirements of RSA 74~~[-upon payment of a \$65 filing~~  
29 ~~fee, may apply in writing to the board of tax and land appeals.]~~ **may appeal in writing to the**  
30 **board of tax and land appeals. Such appeal shall be subject to a filing fee of \$125 for**  
31 **property assessed for \$1,500 or less, and \$200 for property assessed for more than \$1,500.**

32 The appeal shall be filed on or before September 1 after the date of notice of tax under RSA 76:1-a,  
33 and not afterwards. The board, after inquiry and investigation, shall hold a hearing if requested as  
34 provided in this section and shall make such order thereon as justice requires; and such order shall  
35 be enforceable as provided hereafter. If the appeal is filed before July 1 the person aggrieved shall  
36 state in the appeal to the board the date of the municipality's decision on the RSA 76:16, I(b)  
37 application.

Amendment to HB 2-FN-A-LOCAL

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1 8 Taxation; Abatement; By Court. Amend RSA 76:17 to read as follows:

2 76:17 By Court. ~~[[If the selectmen neglect or refuse so to abate in accordance with RSA 76:16,~~  
3 ~~I(b), any person aggrieved, having complied with the requirements of RSA 74, may, in lieu of~~  
4 ~~appealing pursuant to RSA 76:16-a, apply by petition to the superior court in the county, which shall~~  
5 ~~make such order thereon as justice requires. The appeal shall be filed on or before September 1~~  
6 ~~following the date of notice of tax under RSA 76:1-a, and not afterwards. If the appeal is filed before~~  
7 ~~July 1 following the date of notice of tax, the person aggrieved shall state in the appeal to the court~~  
8 ~~the date of the municipality's decision on the RSA 76:16, I(b) application.]]~~ ***Any person having***  
9 ***submitted a completed application to the board, pursuant to RSA 76:16-a, which the board***  
10 ***has processed in accordance with RSA 541-A:9, I and collected the required filing fee, shall***  
11 ***have the right to remove the appeal to the superior court in the county where the tax was***  
12 ***assessed for trial, which shall make such order thereon as justice requires. Removal to the***  
13 ***superior court shall be subject to a \$200 fee, which shall be collected by the board, in***  
14 ***addition to the fee required pursuant to RSA 76:16-a. Any request to remove the appeal***  
15 ***shall be made within 45 days of filing with the board.***

16 9 Taxation; Current Use Taxation; Appeal to Board of Tax and Land Appeals. Amend RSA 79-  
17 A:9, I to read as follows:

18 I. If the assessing officials deny in whole or in part any application for classification as open  
19 space land, or grant a different classification than that applied for, the applicant, having complied  
20 with the requirements of RSA 79-A:5, II may, on or before 6 months after any such action by the  
21 assessing officials, in writing and upon a payment of a [65] ***\$125*** filing fee, apply to such board for a  
22 review of the action of the assessing officials.

23 10 Taxation; Current Use Taxation; Abatement of Land Use Change Tax. Amend RSA 79-A:10,  
24 III(a)(1) to read as follows:

25 (1) Apply in writing to the board of tax and land appeals accompanied with a [65]  
26 ***\$125*** filing fee; or

27 11 Taxation; Current Use Taxation; Reclassification by Board of Tax and Land Appeals. Amend  
28 RSA 79-A:12, I to read as follows:

29 I. When a specific written complaint is filed with it by a land owner, within 90 days of being  
30 listed as provided by RSA 79-A:5, IV, that a particular parcel of land not owned by him has been  
31 fraudulently, improperly or illegally so classified, the complainant shall pay a fee of [10] ***\$50*** to the  
32 board of tax and land appeals for each specific particular parcel of land complained of. The board of  
33 tax and land appeals shall send notice by certified mail to the owner against whose land the  
34 complaint is made; or

35 12 Taxation; Taxation of Farm Structures and Land Under Farm Structures; Appeal to Board of  
36 Tax and Land Appeals. Amend RSA 79-F:6, I to read as follows:

Amendment to HB 2-FN-A-LOCAL  
- Page 4 -

- 1 I. If the assessing officials deny in whole or in part any application for classification as land  
2 under qualifying farm structures, or grant a different classification than that applied for, the  
3 applicant, having complied with the requirements of RSA 79-F:4, II may, on or before 6 months after  
4 any such action by the assessing officials, in writing and upon a payment of a ~~[\$65]~~ **\$125** filing fee,  
5 apply to such board for a review of the action of the assessing officials.
- 6 13 Taxation; Taxation of Farm Structures and Land Under Farm Structures; Abatement of Use  
7 Change Tax. Amend RSA 79-F:8, III(a)(1) to read as follows:
- 8 (1) Apply in writing to the board of tax and land appeals accompanied with a ~~[\$65]~~  
9 **\$125** filing fee; or
- 10 14 Taxation; Taxation of Qualifying Historic Buildings; Appeal to Board of Tax and Land  
11 Appeals. Amend RSA 79-G:5, I to read as follows:
- 12 I. If the assessing officials deny in whole or in part any application for assessment as a  
13 qualifying historic building, the applicant, having complied with the requirements of RSA 79-G:4, II  
14 may, on or before 6 months after any such action by the assessing officials, in writing and upon a  
15 payment of a ~~[\$65]~~ **\$125** filing fee, apply to such board for a review of the action of the assessing  
16 officials.
- 17 15 Taxation; Taxes In Unincorporated Towns And Unorganized Places; Abatement of Taxes.  
18 Amend RSA 81:5, II to read as follows:
- 19 II. Any person aggrieved by the assessment of a tax, who has complied with the  
20 requirements of RSA 74, may, by March 1 following the date of notice of the tax under RSA 76:1-a,  
21 and not afterwards, apply in writing to the commissioners in accordance with RSA 76:16, I(b). Upon  
22 receipt of an application for abatement, the commissioners shall review the application and respond  
23 in accordance with RSA 76:16, II. If the commissioners neglect or refuse to abate, any person  
24 aggrieved, having complied with the requirements of RSA 74, may, on or before September 1 after  
25 the date of notice of tax under RSA 76:1-a, and not afterwards, file an appeal with the ~~superior~~  
26 ~~court in the county where the property is located, or with the board of tax and land appeals, upon~~  
27 ~~payment of a \$65 filing fee.]~~ **board of tax and land appeals in the same manner as prescribed**  
28 **under RSA 76:16-a, and may remove the appeal to the superior court in the county where**  
29 **the tax was assessed in the same manner authorized under RSA 76:17.** After appropriate  
30 inquiry or hearing, the board or court, as the case may be, shall make such order thereon as justice  
31 requires.
- 32 16 Transportation; Laying Out Highways; Abatement and Appeal of Betterment Assessments.  
33 Amend RSA 231:32, III(a)(1) to read as follows:
- 34 (1) Appeal in writing to the board of tax and land appeals, upon payment of a ~~[\$65]~~  
35 **\$125** filing fee; or
- 36 17 Courts; Board of Tax and Land Appeals; Filing Fee. Amend RSA 498-A:16-a to read as  
37 follows:

Amendment to HB 2-FN-A-LOCAL  
- Page 5 -

1 498-A:16-a Filing Fee. The condemnor shall pay a fee of [~~\$100~~] **\$250** for each condemnation  
2 proceeding brought before the board. The filing fees collected under this chapter shall be deposited  
3 to the general fund.

DELAWARE LEGISLATURE  
ORDER PRINTED

Sen. Gray, Dist 6  
May 14, 2025  
2025-2176s  
08/11

Amendment to HB 2-FN-A-LOCAL

- 1 Amend the bill by replacing section 283 with the following:  
2  
3 283 Superior Court; Justices. Amend RSA 491:1 to read as follows:  
4 491:1 Justices. The superior court shall consist of a chief justice, appointed by the governor and  
5 council to a 5-year term, and [22] 23 associate justices. Said justices shall be appointed and  
6 commissioned as prescribed by the constitution and shall exercise the powers of the court unless  
7 otherwise provided. The chief justice shall be appointed from among the associate justices. In the  
8 event that the chief justice resigns as chief justice or is not reappointed at the expiration of the 5-  
9 year term, he or she may return to the position of associate justice, whether or not an associate  
10 justice vacancy then exists.  
11  
12 Amend the bill by deleting sections 282 and 284, relative to the commercial court docket and the  
13 land use review docket.

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AMENDED ANALYSIS

DELETE:

123. Consolidates the business and commercial dispute docket and the land use review docket of  
the superior court into one commercial court docket.