

CHAPTER 288  
SB 333 – FINAL VERSION

7May2014... 1572h

14-2752  
10/05

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Fourteen*

AN ACT relative to property taxation of manufactured housing.

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

1 288:1 New Section; Property Taxes; Exemption. Amend RSA 72 by inserting after section 7-c  
2 the following new section:

3 72:7-d Exemption; Recreational Vehicles.

4 I.(a) For purposes of this chapter, recreational vehicles, as defined in RSA 216-I:1, VIII,  
5 having a valid motor vehicle registration and current number plate, having a maximum width of 8  
6 feet and 6 inches while being transported, and located at a “recreational campground or camping  
7 park,” as those terms are defined in RSA 216-I:1 VII, shall not be taxable as real estate.

8 (b) Annually, before April 1, each campground owner, as defined in RSA 216-I:1, III,  
9 shall provide the local assessing officials with the name and address for each owner of a recreational  
10 vehicle at the campground, and shall identify which of such recreational vehicles at the campground  
11 currently meet the criteria described in subparagraph (a).

12 (c) Campground owners shall not be responsible for payment of any taxes imposed on a  
13 recreational vehicle located at the campground unless the campground owner is the owner of the  
14 recreational vehicle.

15 288:2 Property Taxes; Manufactured Housing. Amend RSA 72:7-a, I and I-a to read as follows:

16 I. Manufactured housing, *as defined in RSA 205-A:1, I*, suitable for use for domestic,  
17 commercial, or industrial purposes is taxable as real estate in the town in which it is located on April  
18 1 in any year if it was brought into the state on or before April 1 and remains here after June 15 in  
19 any year; except that manufactured housing as determined by the commissioner of revenue  
20 administration, registered in this state for touring or pleasure and not remaining in any one town,  
21 city, or unincorporated place for more than 45 days, except for storage only, shall be exempt from  
22 taxation. This paragraph shall not apply to manufactured housing held for sale or storage by an  
23 agent or dealer.

24 I-a. Manufactured housing, *as defined in RSA 205-A:1, I*, suitable for use for domestic,  
25 commercial, or industrial purposes is taxable as real estate in the town, city or unincorporated place  
26 to which it is brought and located after April 1 and before the following January 1, provided that said  
27 manufactured housing remains in said town, city, or unincorporated place for more than 10 weeks,  
28 except for storage only, and further provided a tax has not been assessed on it elsewhere in the state  
29 for that year. The tax shall be for the pro rata part of the tax year remaining when said

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1 manufactured housing became located in the town, city, or unincorporated place. The selectmen or  
2 assessors may so require and it shall be an obligation of the owner to file with the selectmen or  
3 assessors a true and correct inventory of the property subject to taxation under this paragraph  
4 within 15 days of the location of the manufactured housing in such form as the commissioner of  
5 revenue administration may prescribe.

6 288:3 Effective Date. This act shall take effect April 1, 2015.

7 Approved: July 28, 2014

8 Effective Date: April 1, 2015