

## New Hampshire Department of Revenue Administration

### Fiscal Note Quick Guide

25-0635.0

**HB 629**, *funding the operation maintenance and repair of state dams.*

Resources, Recreation and Development

**This bill funds the operation, maintenance, and repair of state dams by an annual assessment on properties maintained by state dams and a boater registration fee.**

Section 1 of the proposed legislation amends RSA 270-E:5, II Vessel Registration and Numbering; Registration Fees by adding subparagraph (b) which allocates \$5 of each registration processed by the Department of Safety to the dam maintenance fund established under RSA 482:55.

Section 2 of the proposed legislation amends RSA 482:8-a Annual Registration Fee; Shoreline by adding paragraph II which allows the Department of Environmental Services (DES) on April 1 of each year to assess a fee of \$1.58 per foot of linear shoreline upon all taxable waterfronts maintained by a state-owned dam. The moneys collected will be deposited in the dam maintenance fund.

The proposed legislation is effective July 1, 2025. The DRA assumes the allocation of the vessel registration fee will begin on July 1, 2025, and the shoreline property assessment will begin with property tax year 2026.

This proposed legislation would have no impact on DRA's state tax administration or municipal rate setting processes.

The proposed legislation is an indeterminable increase to the Dam Maintenance Fund. The DRA is unable to calculate the fiscal impact of the \$5 vessel registration fee allocation because the data and administration of the fee is with the Department of Safety.

Further, the DRA is unable to calculate the fiscal impact of the \$1.58 per foot of linear shoreline property assessment with certainty; however, utilizing DES statistics provided to the legislature in 2009 in connection with HB 490, the DRA has assumed that there are approximately 6,200,000 feet of shoreline on impoundments with a state-owned dam, of which 4,790,000 linear feet were taxable. Assuming these statistics are still accurate, a fee of \$1.58 per linear foot would generate an estimated \$7.5 million in revenue for the Dam Maintenance Fund beginning in property tax year 2026.