

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:28

72:28 Standard and Optional Veterans' Tax Credit. –

I. The standard veterans' tax credit shall be \$50.

II. The optional veterans' tax credit, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$51 up to \$500. The optional veterans' tax credit shall replace the standard veterans' tax credit in its entirety and shall not be in addition thereto.

III. Either the standard veterans' tax credit or the optional veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property. However, the surviving spouse of a resident who suffered a service-connected death may have the amount subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.

IV. The following persons shall qualify for the standard veterans' tax credit or the optional veterans' tax credit:

(a) Every resident of this state who served not less than 90 days in the armed forces of the United States in any qualifying war or armed conflict listed in this section and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident;

(b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and

(c) The surviving spouse of any resident who suffered a service-connected death.

V. Service in a qualifying war or armed conflict shall be as follows:

(a) "World War I" between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia; provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;

(b) "World War II" between December 7, 1941 and December 31, 1946;

(c) "Korean Conflict" between June 25, 1950 and January 31, 1955;

(d) "Vietnam Conflict" between December 22, 1961 and May 7, 1975;

(e) "Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal;

(f) "Persian Gulf War" between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law; and

(g) Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.

Source. 1871, 13:1. GL 54:2. PS 56:4. 1907, 95:1. 1919, 54:1. 1921, 12:3; 103:1. 1923, 68:2. PL 60:26. 1941, 157:1. RL 73:29. 1943, 174:1. 1944, 4:1. 1947, 240:1, par. 29. 1949, 167:1. 1951, 132:1. RSA 72:28. 1955, 289:1. 1963, 49:1; 118:1; 324:1. 1967, 35:1, 2; 219:1, 2. 1971, 303:1. 1975, 282:1. 1976, 42:1, 2. 1977, 61:1. 1979, 288:2. 1981, 215:1. 1989, 64:1; 270:1. 1991, 70:3-6. 1992, 70:3. 1993, 73:3, 10; 262:1, eff. April 1, 1993. 2003, 299:2, eff. April 1, 2003. 2005, 126:1, eff. April 1, 2006.

Qualifying Awards for the Veterans' Tax Credit For Wars or Conflicts after May 8, 1975

List provided by NH Office Of Veterans Services

Any of the following medals shall be considered a "theater of operations service medal" for the purposes of qualifying a veteran for the Veterans' Tax Credit in RSA 72:28. Typically, the medal will appear on the discharge papers (such as the DD214), except for those who earned the medal, but were discharged prior to the award. There must be documentation to qualify.

- Afghanistan Campaign Medal
- Armed Forces Expeditionary Medal
- Global War on Terrorism Expeditionary Medal
- Iraq Campaign Medal
- Kosovo Campaign Medal
- Kuwait Liberation Medal
- Marine Corps Expeditionary Medal
- Navy Expeditionary Medal
- Southwest Asia Service Medal

In addition, in the absence of evidence to the contrary, the award of the following decorations shall also be considered evidence of a veteran's combat service and qualification for the Veterans' Tax Credit:

Reference: "V" Device: "V" stands for Valor, and it is awarded to denote combat service.

If so specified, the medal must have the "V" Device to be valid.

- Air Force Cross
- Air Force Outstanding Unit Award **with "V" Device**
- Air Medal **with "V" Device**
- Army Commendation Medal **with "V" Device**
- Bronze Star Medal **with "V" Device**
- Combat Action Ribbon
- Combat Infantryman Badge
- Combat Medical Badge
- Combat Aircrew Insignia
- Distinguished Flying Cross
- Distinguished Service Cross
- Joint Service Commendation Medal **with "V" Device**
- Medal of Honor
- Navy Commendation Medal **with "V" Device**
- Navy Cross
- Purple Heart
- Silver Star

Current as of: June 25, 2010

Website http://www.nh.gov/revenue/munc_prop/vetex_cr.htm references this list and the Veterans Qualifying Discharge Papers list.

Documents Used To Establish a Veteran's Active Military Service

List provided by NH State Office of Veterans Services – RSA 21:50, I(b)

- (1) DD Form 214 from any branch of the armed forces;
- (2) DD Form 215 from any branch of the armed forces;
- (3) DD Form 217 from any branch of the armed forces;
- (4) DD Form 2 (Retired)
- (5) WD AGO Form 53-55 from the United States Army;
- (6) WD AGO Form 53-98 from the United States Army;
- (7) WD AGO Form 755 from the United States Army;
- (8) NAVPERS Form 553 from the United States Navy;
- (9) NAVPERS Form 554 from the United States Navy;
- (10) NAVPERS Form 660 from the United States Navy;
- (11) NAVPERS Form 661 from the United States Navy;
- (12) NAVMC Form 70-PD from the United States Marine Corps;
- (13) NAVMC Form 78-PD from the United States Marine Corps;
- (14) NAVCG Form 2510 from the United States Coast Guard;
- (15) NGB Form 22 from the National Guard
- (16) GSA Form 6954 from the National Archives;
- (17) NA Form 13038 from the National Archives;
- (18) NA Form 13041 from the National Archives;
- (19) Verification of Service letter from the United States Department of Veterans Affairs;
- (20) Summary of Military Service Record from the New Hampshire Korean War Bonus application;
- (21) Notarized statement of service letter signed by the individual's commanding officer or administrative officer.
- (22) Completed DD Form 4/2 from the National Guard *(See note below)*
- (23) Completed DD Form 1300
- (24) Other documents approved by the director, State Office of Veteran's Services.

Note: Form DD Form 4/2 is a reenlistment form used by all branches of the service. It is actually a three part form – 4/1, 4/2 and 4/3. It may or may not show character of discharge.

Revised August 1, 2013 to reflect additions in RSA 21-50, I (b)

Search for this list and the qualifying medals list at website: http://www.nh.gov/revenue/munc_prop/vetex_cr.htm

