ATTN: New Hampshire Members of LeadingAge Maine and New Hampshire

2026 End of Session Wrap-Up

Updated 7/8/2026

2026 New Hampshire Legislative Session – At a Glance

- Republican control maintained across House, Senate, and Governor's office
- A record 1,400+ bills introduced
- LeadingAge ME & NH tracked 82 pieces of legislation; supported 4 bills and opposed 7 bills.
- Legislative Topics that LeadingAge ME & NH focused on this year:
    - Nonprofit property tax proposals remain a major ongoing policy risk
    - Medicaid rate reform emerged as a top issue for long-term care providers
    - LeadingAge ME & NH successfully led opposition to high-impact legislation affecting nonprofit housing for seniors (HB 1295)

Bills of Interest that have been signed into law or passed the Legislature

HB 1197, making technical corrections to certain insurance laws.

HB 1197-FN proposes a series of technical corrections and amendments to New Hampshire's insurance laws, primarily aimed at enhancing regulatory oversight and compliance within the insurance sector. Of relevance to LeadingAge ME & NH members was this section:

Continuing Care Communities; Refunds. Amend RSA 420-D:16-b, III to read as follows:

> III. Payment of the refundable entrance fee shall be subject to any other state and federal laws except that [] an amount equal to the homestead right exemptions pursuant to RSA 480 of the refund shall be exempt from attachment by creditors if the original entrance fee was payable from the proceeds of a house sold by the resident in New Hampshire.

The bill is set to take effect on January 1, 2027.

- ✓ **LeadingAge ME & NH monitored this bill because one of its provisions amended the Continuing Care Retirement Communities (CCRC) statute (RSA 420-D:16-b, III) with language that reflects the updated homestead exemption law.**
- ✓ **STATUS: Passed Legislature; signed by Governor Ayotte**

SB 663, creating a Medicaid methodology working group within the department of health and human services.

This bill establishes a Medicaid methodology working group within the Department of Health and Human Services (DHHS) to study nursing home rate Medicaid methodology. The working group will consist of various members, including three representatives from the House, one senator, the DHHS commissioner or designee, and representatives from relevant associations and a certified public accountant. The group will focus on issues such as access to nursing home care, barriers to hospital discharge, reimbursement adequacy, and the overall solvency of the nursing home sector.

The bill mandates that by December 31, 2026, the DHHS commissioner, in consultation with the working group, must submit proposed changes to state law or regulations regarding nursing home Medicaid rate methodology to key legislative and state officials. The act will take effect upon its passage.

- ✓ **LeadingAge ME & NH supported this legislation in partnership with NH Healthcare Assoc. Earlier this year, many nursing facilities who accept Medicaid were negatively impacted by DHHS' bi-annual rate setting due to application of a budget neutrality factor, resulting in rate reductions for many facilities. The goal of the legislation is to convene a group of stakeholders, including nursing home administrators and legislators, to improve the current methodology.**
- ✓ **STATUS: Passed Legislature; signed by Governor Ayotte**

HB 155, relative to business enterprise tax returns and appropriating funds to the department of health and human services for licensed nursing facilities.

This bill proposes two significant changes to current law regarding business enterprise tax returns and funding for nursing facilities. 501(c)3 nonprofits are not subject to the Business Enterprise Tax, so the first provision of the bill does not apply to members.

Secondly, the bill appropriates $2,500,000 to the Department of Health and Human Services for the fiscal year ending June 30, 2026, aimed at stabilizing nursing home Medicaid per diem rates. The funds will be sourced from excess Medicaid enhancement tax revenues, and if those are insufficient, from state general funds. The department is also authorized to accept matching federal funds without prior approval from the fiscal committee. Overall, the bill seeks to alleviate the tax burden on businesses while providing essential support to nursing facilities.

- ✓ **LeadingAge ME & NH took an interest in this bill when the Senate it by adding a $2.5 million appropriation to nursing facilities that were impacted by rate reductions in January. The House requested a Committee of Conference to resolve their differences. While conferees supported the appropriation to nursing facilities, legislators battled over how to address the BET, ultimately reaching a compromise.**
- ✓ **STATUS: Passed Legislature; awaiting Governor's signature**

HB 1565, (New Title) relative to the penalty for false reports of suspected abuse and neglect made to the division for children, youth, and families, relative to owner's project manager services for school building aid projects, and relative to long-term care eligibility and making an appropriation therefor.

The bill proposes significant amendments to laws concerning the reporting of suspected child abuse and neglect, school building aid, and long-term care eligibility. Of interest to members, the bill introduces provisional eligibility for Medicaid nursing facility services, enabling individuals to receive care while their applications are processed, lasting for 18 months unless a final determination is made sooner. It appropriates $1 to the Department of Health and Human Services for managing these provisional eligibility expenses and creates two positions within the department for this purpose. The bill clarifies that counties will not be liable for payments related to provisional eligibility. The effective date for the school building aid provisions is set for 60 days after passage, while the remainder of the act will take effect on July 1, 2026.

- ✓ **LeadingAge ME & NH supported section 4 of the bill, which was the language of SB 543, a bill that failed in the House after unanimously passing the Senate. During the last day to act on House bills, the Senate tacked it onto HB 1565. The House requested a Committee of Conference, where negotiators ultimately agreed to establish the provisional eligibility program but removed funding for two new administrative positions. The Legislature adopted the Committee of Conference Report on June 4.**
- ✓ **STATUS: Passed Legislature; awaiting Governor's signature**

Bills of Interest that were Vetoed or Killed in 2026

HB 1295, relative to eligibility requirements for charitable and nonprofit housing projects.

This bill amends the eligibility requirements for tax exemptions related to charitable, nonprofit housing projects in New Hampshire. It introduces new legal language that specifies the criteria that facilities must meet to qualify for these exemptions. Key insertions include the requirement for facilities to have an open enrollment policy for elderly persons regardless of their ability to pay, to accept partial payment forms such as Medicare and Medicaid, and to provide a substantial portion of services for free. Additionally, facilities must not base compensation for directors or employees on financial performance, must include provisions in their governing documents to prevent private inurement, and must demonstrate their community contributions quantitatively.

The bill also mandates that facilities inform local municipalities of their monetary donations or volunteer contributions annually, with these contributions needing to equal at least 50% of the value received from the municipality under the current tax exemption law.

- ✓ **This was LeadingAge ME & NH 's number one priority bill this session. The origin of the bill stemmed from one town's disappointment with the Payment in Lieu of Taxes (PILOT) agreement they had negotiated with a local Continuing Care Retirement Community. LeadingAge ME & NH testified at both the House and Senate hearings, engaged with the bill sponsor and leadership of the House Housing Committee early on, but could not convince them of the serious administrative and financial burdens and other unintended consequences the bill would have. Later, we met with individual members of the Senate Commerce Committee and created a coalition of other stakeholders who also would have been negatively impacted by the legislation.**
- ✓ **STATUS: Defeated—unanimously voted Inexpedient to Legislate by the Senate on May 7, 2026**

HB 1071, repealing immunity afforded health care facilities when following directives adopted in response to the COVID-19 state of emergency.

This bill seeks to repeal the immunity previously granted to health care facilities under RSA 21-P:42-a, which was established in response to the COVID-19 state of emergency. The repeal means that health care facilities will no longer be protected from legal liability for actions taken while following directives issued during the emergency. However, the bill stipulates that any person or entity that complied with the rules or orders under the now-repealed RSA 21-P:42-a will still retain immunity from prosecution related to those actions.

The bill includes specific legal language indicating the repeal of RSA 21-P:42-a. It clarifies that the repeal will only apply to actions or omissions occurring after the effective date of the act, ensuring that immunity remains intact for actions taken prior to this date.

- ✓ **LeadingAge ME & NH was opposed to this legislation, because, as introduced by the sponsor, the bill would have opened the door to liability litigation and repeal the protections that health care facilities had during the COVID-19 state of emergency, including for past actions that were taken in accordance with health and safety guidance.**
- ✓ **STATUS: Unanimously voted Inexpedient to Legislate by the Senate on May 14, 2026**

Bills of Interest that were Tabled or sent to Interim Study in 2026

[HB 1293](), taxing certain properties owned by charitable or non-profit organizations.

This bill introduces a taxation framework for the excess value of properties owned by charitable or non-profit organizations. It amends RSA 72:23, V by adding new provisions that specify that while the buildings, lands, and personal property of these organizations are generally exempt from property taxes, any value exceeding $1,000,000 in a municipality will be subject to taxation at the municipal rate. The bill also allows towns or city governing bodies to vote on increasing the exemption amount and provides for the possibility of a written agreement between municipalities and charitable organizations for voluntary payments in lieu of taxes, which would exempt them from this taxation during the agreement's duration.

The bill deletes the previous language that did not account for the excess value of properties owned by these organizations, thereby introducing a new subparagraph (b) that outlines the conditions under which the excess value will be taxed.

- ✓ **The non-profit community came out *en masse* to oppose HB 1293, which would have allowed for municipalities to tax charitable organizations on properties exceeding $1 million in value. Supporters cited certain organizations that provide little community benefit yet do not pay any property taxes. Due to compelling stories from both sides, the House Ways and Means committee opted to Interim Study the issue and will report whether or not to recommend similar legislation next year.**
- ✓ **STATUS: House Ways and Means held a full committee work session and executive session for June 15, 2026. They did not recommend it for further legislation, but Rep. Bolton plans to bring it back in some form next session.**

[HB 1671](), relative to prohibiting state Medicaid payments to facilities that discriminate against employees, students, or trainings for exercising lawful medical or religious vaccine exemptions.

This bill amends RSA 141-C:1-a to prohibit state Medicaid payments to healthcare providers that discriminate against employees, students, or trainees for exercising lawful medical or religious vaccine exemptions. Specifically, it introduces a new paragraph (IV) that states no healthcare provider shall discharge, threaten, or discriminate against individuals regarding their employment terms due to their valid vaccine exemptions. If the Department of Health and Human Services finds a provider in violation of this provision, it is mandated to withhold Medicaid reimbursements and may suspend or terminate the provider from the state Medicaid program.

- ✓ **During the hearing in the House Judiciary committee, the sponsor of HB 1671 testified she believed that some facilities were not allowing health care students to get hands-on training if they had elected for a medical or religious vaccine exemption. She thought there needed to be consistent policy on this issue and those facilities who were found in violation should not receive Medicaid payments. Members of the health care community stated that there was miscommunication between schools and facilities and said that students and employees are allowed to have vaccine exemptions in New Hampshire. The Judiciary committee decided to Interim Study the bill, stating it raised important issues but needed more careful consideration.**
- ✓ **STATUS: No work session has been scheduled.**

What Lies Ahead

- The NH State Primary will be held on Tuesday, September 8. The NH General Election ("Mid-Terms") will be held on Tuesday, November 3.
- Next year will be the first year of the biennium, which is a budget year. As in past years, LeadingAge ME & NH will support programs that strengthen the healthcare ecosystem and workforce.
- Non-profit property tax, Medicaid and Long-Term Care financing are likely to continue as issues in 2027.

Respectfully submitted,

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