

Veteran's Tax Credit Program

General Provisions

1. The following persons shall qualify for the Veteran's Tax Credit:

- Resident of this State for at least one year preceding April 1, in the year in which the credit claimed
- Served not less than 90 days in the armed forces of the United States in any qualifying war or armed conflict listed below and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident;
- Every resident of this State who terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident;
- The surviving spouse of any resident who suffered a service-connected death.

2. Qualifying war or armed conflict:

- "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 1, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;
- "World War II" between December 7, 1941 and December 31, 1946;
- "Korean Conflict" between June 25, 1950 and January 31, 1955;
- "Viet Nam Conflict" between December 22, 1961 and May 7, 1975'

- “Viet Nam Conflict” between July 1, 1958 and December 22, 1961, if the resident earned the Viet Nam service medal or the armed forces expeditionary medal;
- “Persian Gulf War” between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law; and
- 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.

3. The Veteran’s tax credit shall be \$500 subtracted each year from the property tax on his residential property. However, the surviving spouse of a resident who suffered a service-connected death may have the sum subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.

Surviving Spouse (RSA 72:29a)

The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United State or any of the armed forces of any of the governments associated with the United States in the wars, conflicts, or armed conflicts, or combat zones set forth in RSA 71:28, shall receive a tax credit in the amount of \$500 for the taxes due upon the surviving spouse’s real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident.

Proration of Tax Credit (RSA 72:30)

If any entitled person or persons shall own a fractional interest in residential real estate each such entitled person shall be granted a tax credit in proportion to his interest therein with other persons so entitled, but in no case shall the total tax credit exceed the tax credit allowed under RSA 72:28 except as provided in RSA 72:31.

Husband and Wife (RSA 72:31)

A husband and wife, each qualifying for a tax credit, shall be granted a tax credit upon their residential real estate as provided under RSA 72:28.

Veterans of Allied Forces (RSA 72:32)

Any person otherwise entitled under the provisions of RSA 72:28, 30, and 31 who being a citizen of the United States, or being a resident of New Hampshire, at the time of his entry therein, served on active duty in the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts set forth in RSA 72:28 shall be entitled to the tax credit authorized by RSA 72:28.