

#### **New Hampshire State Tax Benefits**

**New Hampshire Retirement Income Taxes** 

**New Hampshire Retired Military Pay Taxes** 

New Hampshire State Taxes on U.S. Department of Veterans Affairs Military Disability Retired Pay

New Hampshire State Taxes on U.S. Department of Veterans Affairs Disability Dependency and Indemnity Compensation

Military Survivor Benefit Plan (SBP)/ Reserve Component Survivor Benefit Plan (RCSBP)/ Retired Serviceman's Family Protection Plan (RSFPP) New Hampshire State Tax Benefits

New Hampshire does not levy a general state income tax on individuals, so you are not required to file an individual state tax return for New Hampshire in any of the instances above.

#### New Hampshire Property Tax Credits and Exemptions for Veterans, Spouses, and Surviving Spouses:

Property owned and operated by certain Veterans' organizations or departments, local chapters or posts shall be exempt from taxation (RSA 72:23-a, RSA 72:23-c)

Certain wartime Veterans, their Spouses or Surviving Spouses may be eligible for a property tax credit shall be an amount from \$51 up to \$750. (RSA 72:28)

The Surviving Spouse of a Veteran who was killed while on active duty in the military may be eligible for a tax credit of between \$700 and \$2000 on real estate or personal property. (RSA 72:29-a)

There is a \$700 tax credit on real estate occupied as principal place of abode by a permanently and totally disabled service-connected Veteran, double amputee or paraplegic or un-remarried Surviving Spouse. Cities and towns may vote to adopt a higher tax credit of up to \$2000. (RSA 72:35)

A permanently and totally disabled Veteran who is blind, paraplegic or a double amputee as a result of service connection and who owns a specially adapted homestead acquired with the assistance of the U.S. Department of Veterans Affairs, or with proceeds from the sale of any previous homestead acquired with the assistance of the U.S. Department of Veterans Affairs, shall be exempt from all taxation on the homestead. The Veteran's Surviving Spouse shall also be exempt from all taxation on the homestead. (RSA 72:36-a)

### **New Hampshire Military and Veterans Education Benefits**

**New Hampshire National Guard Tuition Assistance:** Members of the New Hampshire National Guard may take courses tuition-free on a space available basis in state-supported postsecondary institutions. In order to be eligible to receive educational assistance under this subdivision, a member of the New Hampshire National Guard shall:

- Be an active member of the New Hampshire national guard residing either in-state or out-of-state who has completed advanced individual training or commissioning.
- Be enrolled in a degree-enhancing curriculum in any vocational or Technical school that is under the authority of
  the commissioner of Regional community-technical colleges or enrolled in any degree-enhancing curriculum in any
  public college or university within the state.
- Have first utilized any federal educational entitlements, not including Montgomery GI benefits, and National Guard scholarship grants.

If you have any questions about this change, please contact the NHARNG Education Office at 603-227-1550 or 603-225-1305



New Hampshire National Guard Service Member may Transfer Community College System Tuition Waiver to their Spouse: Members of the New Hampshire National Guard, upon completion of their initial mandatory service obligation which shall be no less than 6 years, may transfer their National Guard Tuition Waiver Benefit to their spouse to be used in a degree-enhancing curriculum in any college that is under the authority of the chancellor of the Community College System of New Hampshire. The transfer of this benefit by the member requires a four year reserve duty service obligation after the date the benefit has transferred. The member's spouse may subsequently transfer this benefit back to the member; however, the member and their spouse cannot use the benefit at the same time.

This bill allows for members of the New Hampshire National Guard to transfer their National Guard Tuition Waiver Benefit to their spouses until July 1, 2027. (NH 2022 SB360)

### New Hampshire Military and Veterans Education Benefits, continued

Free Tuition for Children of New Hampshire Resident Service Members Declared Missing-in-Action or Prisoners of War: The Child of a missing person who was domiciled in this State serving in or with the U.S. Armed Forces after February 28, 1961, is entitled to free tuition at an educational institution of the community college system of New Hampshire so long as said missing person is so reported/listed as missing, captured, etc. (RSA 188-F:15)

Free Tuition for Children of New Hampshire Resident Service Members Killed-in-Action or that Died from a Service-Connected Disability: The Children of military members who die in service during wartime, and Children of certain wartime Veterans who die from a service-connected disability, may qualify for free tuition at New Hampshire public institutions of higher learning. A scholarship for board, room, rent, books and supplies up to \$2500 per year for a period of no more than 4 years at such educational institutions may be furnished to these Children if they are in need of financial assistance. (RSA 193:19, RSA 193:20, RSA 193:21)

**New Hampshire Interstate Compact on Educational Opportunity for Military Children:** It is the purpose of this compact to remove barriers to educational success imposed on Children of military Families because of frequent moves and deployment of their parents by:

- Facilitating the timely enrollment of Children of military Families and ensuring that they are not placed at a disadvantage due to difficulty in the transfer of educational records from the previous school district or variations in entrance or age requirements.
- Facilitating the student placement process through which Children of military Families are not disadvantaged by variations in attendance requirements, scheduling, sequencing, grading, course content or assessment.
- Facilitating the qualification and eligibility for enrollment, educational programs, and participation in extracurricular academic, athletic and social activities.
- Facilitating the on-time graduation of Children of military Families.
- Providing for the promulgation and enforcement of administrative rules implementing the provisions of this compact.
- Providing for the uniform collection and sharing of information between and among member states, schools and military Families under this compact.
- Promoting coordination between this compact and other compacts affecting military Children.
- Promoting flexibility and cooperation between the educational system, parents and the student in order to achieve educational success for the student.

Primary Point of Contact:

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#### **New Hampshire Military and Veterans Employment Benefits**

**New Hampshire State Employee Leave for Military Service**: Any regular employee of the state of New Hampshire who is a member of any reserve component of the Armed Forces of the United States or of this state shall, upon request, be entitled to not more than 15 days leave of absence with pay in any one training year for the purpose of engaging in military drill, training, or other temporary duty under military or naval authority. The provisions of this section shall not apply to any such employee who has been inducted or has enlisted in active service in the Armed Forces of the United States.

Any regular employee of the state of New Hampshire who uses 15 days leave of absence shall, in addition, be entitled to up to 30 days of partial pay, for any additional military drill or training under military or naval authority. Who is eligible for New Hampshire State Employee Leave for Military Service? A Service member of any reserve component of the Armed Forces is eligible for state employee military.

**New Hampshire State Employment Veterans Hiring Preference:** Preference shall be given in appointing employees of the State Liquor Commission (RSA 176:10), in selecting members of the Office of Veterans Services (RSA 115:1), in appointing the Director of the Office of Veterans Services (RSA 115:4), in appointing the Commandant and employees of the New Hampshire Veterans Home (RSA 119:6), and Veterans or their un-remarried Surviving Spouses and Spouses of disabled Veterans in public departments and/or public works of state and local units (RSA 283:4), RSA 283:9)

The employment preferences provided for Veterans under the provisions of RSA 283:4 are extended to include any unremarried Surviving Spouse whose Spouse at the time of their death was a citizen of this state and who served in the Armed Forces of the United States during any war in which the United States has been engaged, and also to any Spouse of a totally disabled Veteran who is a citizen of the state and who served in the Armed Forces of the United States during any war in which the United States has been engaged. (RSA 283.5)

**New Hampshire Veteran Reemployment to Previously Held Position in State Employment:** Reemployment of Veterans by towns and other political subdivisions upon application shall be made within 90 days after the Veteran is discharged from active military service. (RSA 97:1, RSA 97:2, RSA 97:3)

**Veterans Priority for New Hampshire and Federal Training Opportunities:** Qualified Veterans will be granted priority in obtaining training that is funded in whole or part by the federal government or the State of New Hampshire (<u>SA 115-B</u>)

**New Hampshire Veterans Peddler's License Fee Exemption:** Service-connected disabled Veterans and their unremarried Spouse may be exempt from fees for a Peddler's License (RSA 320:11)



#### **New Hampshire Military and Veterans Unemployment Compensation Benefits**

**New Hampshire Unemployment Compensation:** New Hampshire's Department of Employment Security administers the Unemployment Insurance System, providing temporary assistance to unemployed New Hampshire workers. Your claim for benefits becomes effective the calendar week in which you complete the application. The only exception is if you work less than full-time and file your application within 3 days of your last day of work. In New Hampshire, the maximum Weekly Benefit Amount (WBA) is \$427 per week for total unemployment. The minimum WBA is \$32. The Maximum Benefit Amount (MBA) an individual may collect is 26 times their WBA. If filing for total benefits, this would be equal to 26 weeks. These weeks do not need to be consecutive but do need to be in a single Benefit Year. Benefit Year means the one-year period beginning with the first day of the week in which an individual file a claim for benefits. New Hampshire Unemployment Insurance Amount and Duration of Benefits page Claims may be filed online through the New Hampshire Unemployment Insurance System (NHUIS)

### Priority of Service for Veterans and Eligible Spouses for New Hampshire Employment Services Programs:

Veterans and eligible Spouses are given priority of service at New Hampshire Employment Services locations for the receipt of employment, training and placement services in all state workforce programs funded by the Department of Labor. This means that those Veterans or eligible Spouses, who meet all the eligibility requirements for a program or service, receive access to that program or service either earlier than others who are not eligible for priority of service, or if resources are limited, the Veteran or eligible Spouse receives access to the service or resource instead of or before others.

Veterans and eligible Spouses are encouraged to identify themselves as such when inquiring about any New Hampshire Employment Security programs or services, or upon visiting any NHWorks Office locations.

Who is eligible for Priority of Service for Veterans and Eligible Spouses for New Hampshire Employment Services Programs?

<u>Veterans</u>: Veterans who served in the active military, naval, or air service, and who were released or discharged under conditions other than dishonorable. Active service includes full-time duty in the National Guard or a Reserve component, other than full-time duty for training purposes (i.e., that which is referred to as "weekend" or "annual" training), nor does it include full-time active duty performed by National Guard personnel who are mobilized by State rather than Federal authorities.

<u>Spouses</u>: Eligible Spouses include: The Spouse of any person who died of a service-connected disability; OR The Spouse of any member of the Armed Forces serving on active duty who, at the time of application for USDOL employment and training services, has, for a period longer than 90 days either been declared missing in action, or has been captured by a hostile force while in the line of duty, or has been forcibly detained or interned while on active duty by a foreign government or power; OR The Spouse of any person who has a permanent, total disability resulting from a service-connected disability; OR The Spouse of a Veteran who died while a disability so evaluated was in existence.





#### **New Hampshire Military and Veteran Division of Motor Vehicles Benefits**

"Veteran" Indicator on New Hampshire Driver Licenses or ID Cards: RSA 263:40 allows a Veteran with an honorable discharge to request a Veteran indicator on their New Hampshire Driver License, Commercial Driver License or Non-Driver ID card for the purposes of identification for receiving benefits and services under New Hampshire law. Who is eligible for "Veteran" Indicator on New Hampshire Driver Licenses or ID Card? Any Veteran with an honorable discharge is eligible for the Veteran designation on their driver's license or identification card.

To obtain a Veteran indicator, please fill out the appropriate application (New Hampshire Division of Motor Vehicles Driver License or Non-Driver ID Card Application or New Hampshire Division of Motor Vehicles Commercial Driver License Application), and bring it to any one of the New Hampshire Division of Motor Vehicles locations around the State, along with proof of Honorable Discharge, as defined in RSA 21:50.

If you wish to add this indicator during your renewal, there will be no additional cost; however, if you wish to add the indicator outside of your renewal period, please be advised that there is a \$3.00 fee for the replacement license or ID card.

**New Hampshire Disabled Veteran Driver License Fee Exemption:** No fee shall be charged for a motor vehicle operator's license for a Veteran who is an amputee or paraplegic and who received a motor vehicle from the U.S. Department of Veterans Affairs nor for a Veteran who has been classified by the U.S. Department of Veterans Affairs as being permanently and totally disabled due to service connected disability. (RSA 263-42)

**New Hampshire Registration Fee Exemption for Blind Veterans:** No fee shall be charged for a permit to register a motor vehicle owned by a Veteran who has been classified by the U.S. Department of Veterans Affairs as being totally blind as a result of a service connected disability. (RSA 261:159)

New Hampshire Registration Fee Exemption for Vehicle provided by the U.S. Department of Veterans Affairs: No registration fee is payable for a vehicle provided by the U.S. Department of Veterans Affairs to an amputee, paraplegic or blind Veteran classified as being permanently and totally disabled from service connection. (RSA 261:141, VIII)

**New Hampshire Registration Fee Exemption for Amputee or Paraplegic Veterans:** No fee shall be charged for a permit to register a motor vehicle owned by a war Veteran who is an amputee, paraplegic or who suffered the loss of use of a limb from a service connected cause as certified by the U.S. Department of Veterans Affairs when the vehicle is received or a cash settlement in lieu thereof is received from the U.S. Department of Veterans Affairs. (RSA 261:157)

**New Hampshire Parking Benefits for Disabled Veteran License Plates:** Any motor vehicle bearing special disabled Veteran license plates with the international accessibility symbol shall be allowed free parking time in any city or town, if the vehicle is under the direct control of the owner. (RSA 265:73)

**New Hampshire Military and Veteran License Plates:** The State of New Hampshire offers 17 distinctive Military and Veteran themed license plates to honor the service and sacrifice of eligible Service members, Veterans, retirees and eligible Family members.

The process to obtain Vanity Plates must begin at the town or city level like most other registration transactions. To apply for a new Vanity Plate, you must fill out the New Hampshire Division of Motor Vehicles, Application for Vanity Plates .



### New Hampshire Military and Veteran Division of Motor Vehicles Benefits, continued

**Veterans License Plate:** Veterans honorably discharged from the U.S. Armed Forces may be issued special license plates. (RSA 261:87-b)

**Disabled Veteran License Plate:** Honorably discharged Veterans deemed to be totally and permanently disabled due to their service connected disability are allowed one (1) disabled Veteran plate at no charge. (RSA 261:86)

**Purple Heart License Plate:** Veteran must have their paperwork indicating that they were honorably discharged and were awarded the Purple Heart. May be issued one set of special license plates upon payment of registration fees. Veteran can only have one Purple Heart passenger plate and one Purple Heart motorcycle plate. (RSA 261:86-d)

**Veterans with Walking Disabilities License Plates**: Special license plates may be issued for motor vehicles owned by individuals with walking disabilities. (RSA 261:88)

#### **New Hampshire Military and Veterans Parks and Recreation Benefits**

Free New Hampshire Perpetual Hunting and Fishing Privileges for 100% Disabled Veterans: Free perpetual Fish and Game License.

Who is eligible for Free New Hampshire Perpetual Hunting and Fishing Privileges? Honorably discharged Veterans who are residents of New Hampshire and who are permanently and totally disabled from service-connected disability may be issued a free perpetual Fish and Game License. A \$10 administrative fee shall be charged once, upon application to the executive director for such permit. (RSA 214:13)

**New Hampshire Paraplegics may Hunt from Motor Vehicles or Boats:** New Hampshire Disabled Veterans may hunt from motor vehicles or boats without motors under certain conditions with a proper permit. A \$10 administrative fee shall be charged once, upon application to the executive director for such permit. (RSA 207:7-a)

Free New Hampshire Fishing Permits for Patients at U.S. Department of Veterans Affairs Hospital or Residents at the State Veterans Home: New Hampshire resident patients at the V.A. Medical Center in Manchester, NH, and residents of the NH Veterans' Home may be issued free fishing permits under certain condition Admission to New Hampshire State Parks for New Hampshire National Guard Service Members and Disabled Veterans: New Hampshire Veterans with any U.S. Department of Veterans Affairs (VA) service-connected disability rating shall not be charged a fee for day-use admission to New Hampshire state parks. Disabled Veteran license plates issued by the state of New Hampshire, or a letter issued by the VA certifying the Veteran suffers from a service-connected disability shall be considered proof of entitlement. Any fees for the use of enterprise activities (including ski lifts, food service, campgrounds, etc.) shall be charged. (RSA 216-A:3-g, IV).

Any active member of a federally-recognized unit of the New Hampshire National Guard who is a legal resident of this state and is serving (or who retired) in pay grades E-1 through E-6 shall not be charged a fee for admission to the state park system. (RSA 216-A:3-g, V)



### **New Hampshire Military and Veterans Miscellaneous Benefits**

**New Hampshire Vietnam War Bonus:** Bonus of \$100 for those with active service of 90 days or more between August 5, 1964, and August 15, 1973, or those who served in Vietnam between July 1, 1958, and August 5, 1964, and earned the Vietnam Service Medal or the Armed Forces Expeditionary Medal. To be eligible the Veteran must have been a bona fide resident of New Hampshire at the time of enlistment and have received an honorable discharge. Claims made after August 22, 1977, must be approved by the Adjutant General, the Governor and Executive Council. (RSA 115-A: 3)

New Hampshire Persian Gulf War Service Bonus: Each person who actively served as a member of the Armed Forces of the United States between August 2, 1990, and November 30, 1995, and who earned the Southwest Asia Service Medal, and who was discharged, released or has a certificate of service, under honorable conditions, and who at the time of entry on such service, and at the time of such service was a bona fide resident of this state shall be entitled to a \$100 bonus. However, no individual who has received a Persian Gulf War Bonus payment from another state shall be qualified to receive the NH bonus. Program expired on August 31, 2002, but there are provisions that allow for acceptance of applications after that date. (RSA 115-A: 9)

**New Hampshire Global War on Terrorism Operations Service Bonus:** Each person who actively served in any capacity as a member of the uniformed services of the United States on or after September 11, 2001 and on or before a date to be determined by the Secretary of Defense, and who earned the Global War on Terrorism Expeditionary Medal; and who was discharged, released or has a certificate of service, with an honorable discharge, or who is missing in action or who was killed in action; and who at the time of entry on such active service, and at the time of such service was a bona fide resident of this state shall be entitled to a \$100 bonus provided under this subdivision. Program expired on June 11, 2009, but there are provisions that allow for acceptance of applications after that date. (RSA 115-A: 16).

**New Hampshire Veteran's and Dependent Families Relief:** War Veterans and their dependent Families who are unable to support themselves shall be supported at public expense in the town or city in which they live. (RSA 165:5)

**New Hampshire State Veterans' Home:** Located at Tilton, the Veterans' Home is a 250-bed facility, with 100 beds assigned to residents with dementia. The Veterans' Home is an intermediate, long-term care facility populated by nearly 400 staff. NHVH has formalized agreements with both the U.S. Department of Veterans Affairs and local hospitals for inpatient hospitalization and specialized outpatient care. Contact the Veterans' Home at (603) 527-4400 to determine eligibility. (RSA 119:9)

**New Hampshire State Veterans Cemetery:** Veterans, discharged under honorable conditions, and their dependents who meet the criteria of eligibility are eligible for burial in the State Veterans Cemetery in Boscawen, NH. The cemetery opened in September 1997. NH residency is not a requirement. Contact the State Veterans Cemetery at (603) 796-2026 for information or to determine eligibility. (RSA 110-B-74)

**Burial for Indigent New Hampshire Veterans:** Indigent Veterans may be buried at the expense of the municipality in which the Veteran died. (RSA 165:16), RSA 165:17)

**Free Copies of Public Records for New Hampshire Veterans and Dependents:** Copies of public records are provided free when needed by the U.S. Department of Veterans Affairs to determine eligibility for benefits. The State Veterans Council and its Veterans Service Officers shall assist Veterans and dependents in obtaining benefits to which entitled under state or federal laws or regulations. (RSA 115:6, RSA 115:7)