

2017 New Hampshire Revised Statutes
Title V - TAXATION
Chapter 77 - TAXATION OF INCOMES
Section 77:2 - Conformity to Laws.

Universal Citation: NH Rev Stat § 77:2 (2017)

77:2 Conformity to Laws. – It is the intention of this chapter, and it shall be construed, anything contained herein to the contrary notwithstanding, not to impose any tax upon any income in violation of the Constitution of the United States or in violation of any constitutional federal laws, or in violation of the constitution of this state, or in violation of any contractual obligations of exemption from taxation established prior to May 4, 1923, by the state or any of its political subdivisions or by the United States, which may not be impaired lawfully hereby.

Source. 1923, 65:6. PL 65:8. RL 78:8.