



RSA 79-E: Community Revitalization Tax Relief Incentive

2009 Statute Revision: Allows for *replacement* of structures, in addition to rehabilitation; local legislative body must re-adopt the law if it wants to use this new power.

2010 Statute Revision: Allows for stricter local standards to identify “qualifying structures” and for higher local thresholds for costs of rehabilitation.

2011 Statute Revision: Allows for replacement of buildings destroyed by fire within 15 years prior to local adoption.

2013 Statute Revision: Allows statute to apply to structures listed on or eligible for the National or State Registers.

