



## City of Berlin NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Two

A **RESOLUTION** Re-Adopting the Optional Veterans' Tax Credit provision of RSA 72:28.

**Resolved by the City Council of the City of Berlin as Follows:**

Whereas, the State of New Hampshire has amended RSA 72:28 IV to expand the eligibility requirements of the veterans' tax credit to include individuals who have not yet been discharged from service in the armed forces.

Whereas, the City of Berlin recognizing its veterans and the sacrifices they have made on behalf of their fellow citizens, wishes to adopt the amendment.

Now, Therefore Be It Resolved:

That the City of Berlin hereby re-adopts the optional provision of RSA 72:28 Standard Optional Veterans' Tax Credit in the amount of One Hundred Fifty Dollard (\$150.00), effective April 1, 2023, which shall replace the standard veterans' tax credit in its entirety and shall not be in addition thereto. The following defines eligibility:

- a) Every resident of this state who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section, and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty by a member of the national guard or reserve shall be included as service under this subparagraph;
- (b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and
- (c) The surviving spouse of any resident who suffered a service-connected death.

V. Service in a qualifying war or armed conflict shall be as follows:

- (a) "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 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;
- (b) "World War II" between December 7, 1941 and December 31, 1946;
- (c) "Korean Conflict" between June 25, 1950 and January 31, 1955;
- (d) "Vietnam Conflict" between December 22, 1961 and May 7, 1975;
- (e) "Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal;
- (f) "Persian Gulf War" between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law; and
- (g) 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.

This Resolution shall be in full force and effect upon passage.

PASSED: \_\_\_\_\_

APPROVED: \_\_\_\_\_  
Paul Grenier, Mayor

ATTEST: \_\_\_\_\_  
Shelli Fortin, City Clerk