

**New Hampshire Department of Revenue Administration  
109 Pleasant Street, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE  
TIR 2009-007 Date June 26, 2009**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Central Taxpayer Services at (603) 271-2191.

**Meals & Rentals Tax Law Changes**

House Bill 2 of the 2009 Legislative Session passed an increase in the Meals & Rooms (Rentals) Tax from 8% to 9%, effective July 1, 2009. The law also added "campsites" to the definition of "Hotel" which now includes the rental of campsites as a taxable event under the Meals & Rentals Tax. State operated campgrounds are also responsible for collecting this tax, but campgrounds located on U.S. Government property are exempt.

Campground owners who currently do not hold a Meals and Rentals Tax Operators license must now do the following:

1. Complete a Form CD-3 pages 1-3, and submit it by July 17, 2009;
2. Ensure that Form CD-3 is signed in ink by *All* owners, partners, LLC members, managers and corporate officers;
3. Include a licensing fee of \$5.00 per license location made payable to the State of New Hampshire;
4. Begin collecting the 9% tax on any rental of a campsite paid for on or after July 1, 2009; (see FAQ attached)
5. Remit their first Meals & Rentals monthly return and payment between August 1 and no later than August 17, 2009 using a license number issued by the Department.

Form CD-3 and the Meals and Rentals Tax Return forms may be obtained on the web at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling the Department's forms line 603-271-2192. The Department encourages all Operators to use the on-line e-file option as it is the most efficient way to file.

The Department will be hosting monthly workshops to provide assistance to operators. The next 2 workshops are scheduled to be held at the Department on July 13 and August 3, 2009, from 10:00 to Noon. It is suggested that Campground owners attend a workshop and bring their completed Form CD-3 for review as it will expedite the licensing process as well as give the Operator an opportunity to be instructed on how to accurately and timely file using the Department's e-file option. Other workshops will be scheduled throughout the state at dates and times to be announced. So that the Department may plan for the number of attendees to expect at each workshop, they are asking that you RSVP the number of attendees by calling (603) 271-2191 between 8:00 and 4:30 pm any regular business day.

***Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 271-2191.***