

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

**TECHNICAL INFORMATION RELEASE  
TIR 2014-006 Date September 8, 2014**

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 Tax Services at (603) 230-5920.

**Senate Bill 243 - Tobacco Tax (RSA Chp. 78) Changes**

The New Hampshire Legislature passed and Governor Hassan signed into law Senate Bill 243 (Chapter 192, Laws of 2014), *effective September 9, 2014*. The purpose of this Technical Information Release (TIR) is to provide a convenient reference guide of relevant statutory changes made to RSA Chp. 78 during the 2014 Legislative Session by the New Hampshire General Court. This TIR is for informational purposes only and is intended to provide a summary or synopsis of the enacted legislation. It is not intended to be relied upon as full and complete text or as a substitute for the actual State law. Please refer to the applicable statute and rules to determine how this information applies to specific persons or situations.

Chapter 192, in relevant part, clarifies that sub-jobbers, vending machine operators, retailers, or anyone else who is not licensed under RSA Chp. 78 or licensed under RSA Chp. 178, shall not sell, offer for sale, display for sale, ship, store, import, transport, carry, or possess with or without the intent to sell any tobacco products without the proper documentation of tax paid. Proper documentation of tax paid is either a tobacco tax stamp, required for cigarettes in packs of 20 or 25, *or* the wholesaler's invoice identifying the tax paid on cigarettes or tobacco products other than cigarettes (OTP) that have been exempt from the requirement of affixing tobacco tax stamps.

Chapter 192 also clarifies that any tobacco products without the proper documentation of tax paid shall be declared contraband goods and subject to forfeiture to the State. Retailers are required to keep wholesaler invoices documenting tax paid for all cigarettes and OTP that have been exempt from the requirement of affixing tobacco tax stamps on the premises where the tobacco products are kept. Failure to provide documentation verifying the tax paid will result in seizure of all unverified tobacco products.

***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) 230-5000.***