

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

**TECHNICAL INFORMATION RELEASE
TIR 2011-001 Date: May 18, 2011**

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.

Repeal of the New Hampshire Gambling Winnings Tax

The Legislature passed and Governor Lynch signed House Bill 229, which repeals the 10% New Hampshire Gambling Winnings Tax set forth in RSA 77:38 through :50 (Chapter 144:249, Laws of 2009 and Chapter 371:1, Laws of 2010). The repeal is *effective for gambling winnings received on or after May 23, 2011*. Therefore, any gambling winnings taxable under RSA 77:38 through :50 and received *before* May 23, 2011 are still taxable and are required to be reported and paid on or before April 15, 2012.

The Legislature's passage of House Bill 229 does not apply the repeal of RSA 77:38 through :50 retroactively and, therefore, those taxpayers who reported and paid New Hampshire Gambling Winnings Tax for gambling winnings received between July 1, 2009 and May 22, 2011 are not entitled to a refund based upon the repeal.

For additional guidance, please refer to the Department's "Frequently Asked Questions and Answers" on the Department's website at: http://www.nh.gov/revenue/forms/By_Category/gambling_winnings_tax.htm

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.