

# PRESS RELEASE

NH Department of Revenue Administration

109 Pleasant Street, Concord, New Hampshire 03301

Central Taxpayer Services: (603) 271-2191 - On the Web: [www.nh.gov/revenue](http://www.nh.gov/revenue)

## Meals and Rentals Operators Reminded of License Renewal Deadline

Concord — July 16, 2009 — The New Hampshire Department of Revenue has extended the deadline for the renewal of Meals and Rentals (M&R) Tax Operator's licenses to August 31, 2009. Renewing the license authorizes the business to continue to act as an agent on behalf of the State of New Hampshire by collecting a 9% (recently increased from 8%, effective July 1, 2009) tax from meals, rooms, motor vehicle, and campground rental customers and remitting it to the Department.

In May, a Form CD-3, Application for License Renewal was mailed to the most recent address on file for more than 8,000 active license holders. Form CD-3 was to be completed in its entirety and returned with a \$5 fee prior to June 30, 2009, yet more than 4,000 business owners failed to meet the deadline. The Department suspects that the lack of response is in part because the requirement for bi-annual renewals had been repealed since 2000 and because these licenses did not display an expiration date.

What does this mean for businesses with expired licenses? Due to the large number of delinquent responses, the Department is allowing existing Meals & Rentals Tax Operators to continue operations without a renewed license for another 60 days. This means that ALL licenses must be renewed no later than August 31, 2009, or operating privileges may be revoked. Form CD-3 may be obtained on-line at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by calling the Department's forms line at (603) 271-2192.

In an effort to assist M&R Operators with both renewal applications as well as new operators with obtaining a license, such as campground owners, the Department will be providing Meals & Rentals Tax licensing, renewal and filing assistance at many locations throughout the state:

Date:	Time:	New Hampshire M&R Workshop Location:	RSVP to:
7/21/09	10-12	Patrick's Pub, Laconia – Sponsored by Lakes Region Assoc.	(603) 286-8008
8/3/09	10-12	NH DRA, 109 Pleasant Street, Concord	(603) 271-2191
8/10/09	4- 4:30	Lincoln-Woodstock Chamber of Commerce, Lincoln	(603) 444-2971
8/11/09	2- 2:30	NHES, 151 Pleasant Street, Berlin	(603) 752-5500
8/11/09	11-11:30	NHES, 2000 Lafayette Road, Portsmouth	(603) 559-9114
8/11/09	3- 3:30	NHES, 6 Marsh Brook Drive, Somersworth	(603) 742-3600
8/13/09	11-11:30	NHES, 518 White Mountain Highway, Conway	(603) 447-1428 x 95228
8/14/09	11-11:30	Keene Public Library Auditorium, 60 Winter Street, Keene	(603) 447-1428
8/25/09	10-11:00	Southern NH University, 25 Pelham Rd, Rm 318, Salem	(603) 271-2191
8/25/09	10- 11:00	NH Grocers Assn, 110 Stark St, Manchester	(603) 271-2191
9/14/09	10-12	NH DRA, 109 Pleasant Street, Concord	(603) 271-2191
10/5/09	10-12	NH DRA, 109 Pleasant Street, Concord	(603) 271-2191

Many Operators have been contacting the Department to ask questions about the recently passed surety bond law or tax rate increase. The Department advises that the \$5,000 surety bond requirement does not take effect until January 1, 2010, while the rate increase to 9% was effective July 1, 2009. The Department will be issuing additional details and information concerning new legislative changes regarding the surety bond requirement for Meals & Rentals Licensees in a subsequent release. During the interim, those who require additional information may call (603) 271-2191.