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The purpose of this information release is to provide an overview of a change to RSA 78-A, Meals and Rooms (Rentals) Tax, which changes the term of the Meals and Rooms (Rentals) Tax operator's license issued by this department.

MEALS AND ROOMS (RENTALS) TAX

Chapter 199, Laws of 2001 eliminated the requirement to renew a Meals & Rooms (Rental) license every two years. The license issued "will remain valid until the business ceases operation, a change in ownership occurs, or the license is revoked or suspended by the department." The legislation also eliminates the \$5.00 license fee charged for the issuance of a new license.

The department is in the process of reissuing all valid licenses to show no expiration date. Until an operator receives the new permanent license they should continue to post the existing license as required by RSA 78-A: 4.

For further information, please contact the New Hampshire Department of Revenue Administration, Collection Division, P.O. Box 454, Concord, NH 03302-0454 or by calling (603) 271-3701. Copies of House Bill 208 may be obtained by visiting your state or local library or at www.gencourt.state.nh.us/legislation/2001/hb0208.html

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 Collection Division at (603) 271-3701.