

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

TECHNICAL INFORMATION RELEASE
TIR 2011-002 Date July 1, 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.

Tobacco Tax Decrease For Cigarettes and Tobacco Products Other Than Cigarettes

The New Hampshire Legislature has enacted a decrease in the New Hampshire Tobacco Tax on cigarettes and tobacco products other than cigarettes (RSA 78:7 and 78:7-c), effective July 1, 2011. The new tax rates are as follows:

- The tax rate for each pack containing 20 cigarettes is decreased from \$1.78 to **\$1.68** per pack;
- The tax rate for each pack containing 25 cigarettes is decreased from \$2.23 to **\$2.10** per pack; and
- The tax rate for all other tobacco products, except premium cigars, is decreased from 65.03 percent to **48 percent** of the wholesale sales price.

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.