

Readopt with amendment Rev 1001.02, effective 3-6-14 (Document #10536), cited and to read as follows:

CHAPTER Rev 1000 TOBACCO TAX

PART Rev 1001 DEFINITIONS

Rev 1001.02 “Cigarette” means “cigarette” as defined in RSA 78:1, I. The term includes a little cigar and roll-your-own.

Readopt with amendment Rev 1001.03, effective 9-29-18 (Document #12639), to read as follows:

Rev 1001.03 “Consumer” means “consumer” as defined in RSA 78:1, III.

Adopt Rev 1001.041 and Rev 1001.042 to read as follows:

Rev 1001.041 “E-cigarette” or “Electronic cigarette” means “electronic cigarette” as defined in RSA 78:1, III-a.

Rev 1001.042 “Little cigar” means “little cigar” as defined in RSA 78:1, V.

Readopt with amendments Rev 1001.05, Rev 1001.06, Rev 1001.09, and Rev 1001.10, effective 3-6-14 (Document #10536), to read as follows:

Rev 1001.05 “Manufacturer” means “manufacturer” as defined in RSA 78:1, VI.

Rev 1001.06 “Other tobacco products (OTP)” means “other tobacco products” as defined in RSA 78:1, VII. The term includes e-cigarettes and cigars other than premium cigars as defined in RSA 78:1, IX or little cigars.

Rev 1001.09 “Retailer” means “retailer” as defined in RSA 78:1, X.

Rev 1001.10 “Roll-your-own (RYO)” means “roll-your-own” as defined in RSA 78:1, (b), with 0.09 ounces of RYO tobacco being equivalent to one individual “cigarette.”

Readopt with amendments Rev 1001.11 and Rev 1001.12, effective 9-29-18 (Document #12639), to read as follows:

Rev 1001.11 “Sale” or “sell” means “sale” or “sell” as defined in RSA 78:1, XI.

Rev 1001.12 “Sampler” means “sampler” as defined in RSA 78:1, XII.

Readopt with amendment Rev 1001.14, effective 3-6-14 (Document #10536), to read as follows:

Rev 1001.14 “Smokeless tobacco”, as referenced in the definition of “tobacco products” in RSA 78:1, XIII, means any tobacco product manufactured in such a manner as to be suitable for use by any method other than inhaling and exhaling burning tobacco products, including, but not limited to, the following:

(a) Cavendish tobacco;

- (b) Plug tobacco;
- (c) Twist and fine cut tobacco; and
- (d) Any finely cut, ground or powdered tobacco such as snus, snuff and snuff flour.

Repeal Rev 1001.17, effective 3-6-14 (Document #10536), Readopt with amendment Rev 1001.18, effective 3-6-14 (Document #10536), Readopt with amendments Rev 1001.20 and Rev 1001.21, effective 3-6-14 (Document #10536), and renumber the remaining sections as follows:

Rev 1001.17 “Tobacco products” means “tobacco products” as defined in RSA 78:1, XIII.

Rev 1001.18 “Taxpayer identification number” means “taxpayer identification number” as defined in Rev 2902.11.

Rev 1001.19 “Wholesaler” means “wholesaler” as defined in RSA 78:1, XIV.

Readopt with amendments Rev 1002.01, effective 9-27-17 (Document #12389), cited and to read as follows:

PART Rev 1002 STAMPS

Rev 1002.01 Requirement for Use of Stamps.

(a) A wholesaler who satisfies RSA 78:2, III shall demonstrate that it paid the tax due on cigarettes and little cigars sold or distributed to a retailer in this state by affixing “A”, “B”, “C”, or “D” stamps purchased from the department to each package of 20 or 25 by a heat transfer stamp method, either manually or mechanically, before the wholesaler transfers possession to the retailer.

(b) The “A” stamp shall:

- (1) Be affixed to individual packages containing 25 cigarettes or little cigars which are purchased from manufacturers participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(a); and
- (2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes or little cigars, multiplied by 125%.

(c) The “B” stamp shall:

- (1) Be affixed to individual packages containing 20 cigarettes or little cigars which are purchased from manufacturers participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(a); and
- (2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes or little cigars.

(d) The “C” stamp shall:

- (1) Be affixed to individual packages containing 20 cigarettes which are purchased from manufacturers not participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(b); and
 - (2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes.
- (e) The “D” stamp shall:
- (1) Be affixed to individual packages containing 25 cigarettes which are purchased from manufacturers not participating in the Master Settlement Agreement, pursuant to RSA 541-C:3, I(b); and
 - (2) Have a value equal to the tax rate established in RSA 78:2, I for packages of 20 cigarettes, multiplied by 125%.
- (f) Pursuant to RSA 78:11, II, every wholesaler shall keep on hand at each premises in this state where cigarettes or little cigars are possessed, stored, or sold, a sufficient number of stamps purchased within the previous 90 days to pay the tax due on all cigarettes and little cigars present at the premises at any given time.
- (g) For cigarettes and little cigars in packages of other than 20 or 25, or too small to affix a stamp, or for RYO, a wholesaler who satisfies RSA 78:2, III shall, in lieu of stamps, keep documentation to demonstrate that it paid the tax due, and otherwise comply with the reporting and payment requirements for OTP, as provided in Rev 1003.
- (h) Each invoice issued by a wholesaler shall state that the tax has been collected.
- (i) A stamp affixed to an individual package shall be deemed to comply with this section only if:
- (1) A single stamp is affixed to each package;
 - (2) The stamp is at least 75% visible; and
 - (3) The stamp’s numerical designation is legible.

Repeal Rev 1002.02, effective 9-29-18 (Document #12639), as follows:

Readopt with amendments Rev 1003.01, effective 7-11-15 (Document #10883), cited and to read as follows:

PART Rev 1003 OTHER TOBACCO PRODUCTS

Rev 1003.01 Documentation of Tax Paid for OTP.

- (a) No wholesaler shall sell, ship, or transport OTP to retailers located in New Hampshire without documentation of tax paid.
- (b) An invoice from a wholesaler to a retailer or sampler for the purchase of OTP, pursuant to RSA 78:14, III, shall be documentation of tax paid.

(c) Every retailer and sampler shall keep on its licensed premises documentation of tax paid for all OTP on the premises, including, but not limited to, all invoices from wholesalers.

Amend Rev 1003.02(a) intro and (e), effective 3-6-14 (Document #10536), cited and to read as follows:

Rev 1003.02 OTP Tax Liability.

(a) Every wholesaler who satisfies RSA 78:2, III shall, pursuant to Rev 1009.09, complete and file Form DP-151, "Wholesalers' Other Tobacco Products Tax Return", with the department:

(e) The department shall automatically revoke permission to file on a quarterly basis if:

- (1) The wholesaler fails to timely file any return or report;
- (2) The wholesaler files a return, report, or affidavit, which is determined to be false;
- (3) The wholesaler is not in good standing with department as provided in RSA 78:8, III, including, but not limited to, if any check is returned for nonsufficient funds;
- (4) The wholesaler fails to comply with the requirements of RSA 78 or this chapter; or
- (5) The wholesaler's tax liability exceeds \$500 per month, pursuant to (g) below.

Adopt Rev 1003.021 to read as follows:

Rev 1003.021 Accounting. Every wholesaler shall file an accounting of all OTP, cigarettes, and little cigars as described in Rev 1002.01(g), and RYO, transferred to and from any premises in this state where such tobacco products are possessed, stored, or sold, pursuant to Rev 1009.021.

Amend Rev 1003.03(a) intro, effective 5-27-15 (Document #10839), cited and to read as follows:

Rev 1003.03 Credits or Refunds for Returned OTP for Wholesalers.

(a) Wholesalers shall obtain credits or refunds for outdated, damaged, or unsaleable returned OTP by either of the following methods:

Adopt Rev 1003.04-Rev 1003.06 to read as follows:

Rev 1003.04 E-cigarettes.

(a) If a container of liquid or other substance containing nicotine that is intended to be opened and used with or in an electronic smoking device is sold packaged with such a device, and the wholesale sales price is not separately stated, the entire package shall be subject to the tax as provided in RSA 78:2, II(b)(2).

(b) On or after January 1, 2021, no retailer shall possess with or without an intent to sell, e-cigarettes purchased from a wholesaler before January 1, 2020.

(c) If any e-cigarettes are found at any place in this state in violation of (b) above, they shall be contraband tobacco products subject to forfeiture, as provided in RSA 78:18.

Rev 1003.05 Wholesale Sales Price. If a wholesaler who satisfies RSA 78:2, III purchases, receives, or otherwise acquires OTP from a manufacturer or other wholesaler owned or controlled by the same person who owns the acquiring wholesaler, or otherwise related to the acquiring wholesaler, the wholesale sales price of such OTP shall be the established price for which the manufacturer or other wholesaler sells the OTP to an unrelated wholesaler, in accordance with the manufacturer's or other wholesaler's applicable list prices in effect at the time of acquisition.

Rev 1003.06 Free Tobacco Products.

(a) Prior to distributing free tobacco products to consumers for promotional purposes, a sampler shall ship them to a New Hampshire licensed wholesaler for payment of the tax.

(b) A wholesaler receiving free tobacco products pursuant to (a) above shall:

(1) Remit payment of the tax with Form DP-151, "Wholesalers' Other Tobacco Products Tax Return," pursuant to Rev 1003.02; and

(2) Provide documentation to evidence tax paid to the sampler, as provided in Rev 1003.01.

(c) The wholesaler shall be responsible for obtaining reimbursement from the sampler for the cost of the tax.

Repeal Rev 1004.01, effective 7-11-15 (Document #10883), and hold said section in reserve as follows:

PART Rev 1004 RESERVED

RESERVED

Repeal Rev 1004.02, effective 3-6-14 (Document #10536), as follows:

Repeal Rev 1004.03, effective 3-6-14 (Document #10536), as amended effective 5-27-15 (Document #10839), as follows:

Amend Rev 1005.03, effective 3-6-14 (Document #10536), by amending (c) and by inserting a new paragraph (d), and renumbering the remaining paragraphs, so that Rev 1005.03(c) and (d) are cited and read as follows:

PART Rev 1005 PURCHASES OF TAX STAMPS

Rev 1005.03 Purchases of Tax Stamps on Credit.

(c) The aggregate amount of purchases charged by a wholesaler shall not exceed 75% of the wholesaler's bond amount.

(d) The coverage of the bond shall include, in addition to the outstanding balance, interest pursuant to RSA 21-J:28, penalties pursuant to RSA 21-J:33, and costs, including, but not limited to, attorney's fees.

Readopt with amendments Rev 1005.05, effective 3-6-14 (Document #10536), as amended effective 5-27-15 (Document #10839), to read as follows:

Rev 1005.05 Refunds for Stamps on Outdated, Damaged or Unsaleable Cigarettes for Wholesalers.

(a) Wholesalers may request refunds for tax paid on outdated, damaged or unsaleable returned cigarettes or little cigars, as provided by RSA 78:12, IV, by completing a Form CD-92, "Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer," and filing it with the department's collections division, in accordance with Rev 1009.07, at least 10 business days prior to shipping the cigarettes or little cigars back to the manufacturer.

(b) Form CD-92, "Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer", shall be accompanied by copies of all documents used by the wholesaler to return the cigarettes or little cigars to the manufacturer.

(c) After filing Form CD-92, wholesalers shall file with the department all affidavits from the manufacturer verifying the receipt, the date, and method of destruction of the cigarettes or little cigars for which the refund is being claimed.

(d) The affidavits in (c) above shall be mailed to:

New Hampshire Department of Revenue Administration
Collections Division
P. O. Box 454
Concord, New Hampshire 03302-0454.

(e) Upon receipt of all required documents, the department shall issue the refunds. The amount of the refund shall be calculated using the tax rate and wholesale price in effect at the time the tobacco product was purchased.

Amend Rev 1006.01(a), effective 1-22-15 (Document #10766), cited and to read as follows:

PART Rev 1006 ACCOUNTING RECORDS

Rev 1006.01 Definitions. For purposes for this part the following definitions shall apply:

(a) "Brand families" means all styles of cigarettes and little cigars sold under the same trade mark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "kings," and "100s," and includes any brand name alone or in conjunction with any other word, trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes or little cigars;

Amend Rev 1006.02, effective 1-22-15 (Document #10766), by inserting new paragraphs (a) and (b), amending and renumbering the existing paragraph (a) intro. and (c) intro., and amending and renumbering and Rev 1006.02 (a)(4), (6), (8), (11), (21), (22), and (30) as (c)(4), (6), (8), (11), (21), (22), and (30) effective 1-22-15 (Document #10766), so that Rev 1006.02(a), (b), (c) intro, (c)(4), (6), (8), (11), (21), (22), and (30) are cited and read as follows:

Rev 1006.02 Content and Maintenance of Accounting Records.

(a) Every manufacturer, wholesaler, retailer, and sampler shall keep complete and accurate records relating to all the tobacco products it manufactured, purchased, or otherwise acquired, and the sale or distribution of such tobacco products, for the following period of time:

(1) 3 years, including, for the first 12 months from the date of manufacture, purchase, acquisition, sale, or distribution, whichever is later, at the place of business identified in its license; and

(2) Until the resolution of any contested matters involved in an adjudicative proceeding or litigation with the department, if after a period of 3 years.

(b) Every manufacturer and wholesaler shall deliver with each sale or distribution of tobacco products an invoice or written statement as required by RSA 78:15, VI, and retain a duplicate.

(c) The following records shall be maintained by wholesalers to the extent applicable:

(4) Purchase and sale records identifying the total number of cigarette and little cigar packages and the total count of cigarettes or little cigars per package;

(6) Documentation for all cigarettes and little cigars, by number of packages and number of cigarettes or little cigars per package, or any tobacco products returned to manufacturer indicating product returned and date returned;

(8) Quarterly inventory for:

a. PMs including:

1. All stamped or unstamped cigarettes, little cigars, and RYO purchased by a resident wholesaler for New Hampshire and/or other states;

2. All New Hampshire or other states' stamped and unstamped cigarettes, little cigars, and RYO, saleable or damaged in the possession of a resident wholesaler;

3. All New Hampshire stamped cigarettes, little cigars, and RYO which are saleable or damaged in the possession of a non-resident wholesaler;

4. All New Hampshire or other states' stamped and unstamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a resident wholesaler;

5. All New Hampshire stamped cigarettes, little cigars, and RYO sold in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;

6. All non taxable cigarette, little cigar, and RYO sales in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;

7. All cigarettes, little cigars, and RYO stamped and unstamped sold into other states by a resident wholesaler; and

8. All New Hampshire stamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a non-resident wholesaler;

b. NPMs including:

1. All stamped or unstamped cigarettes, little cigars, and RYO purchased by a resident wholesaler for New Hampshire and/or other states;

2. All New Hampshire and/or other states' stamped and unstamped cigarettes, little cigars, and RYO, saleable or damaged in the possession of a resident wholesaler;

3. All New Hampshire stamped cigarettes, little cigars, and RYO, which are saleable or damaged, in the possession of a non-resident wholesaler;

4. All New Hampshire and/or other states' stamped and unstamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a resident wholesaler;

5. All New Hampshire stamped cigarettes, little cigars, and RYO sold in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;

6. All non taxable cigarette, little cigar, and RYO sales in New Hampshire by a resident wholesaler and into New Hampshire by a non-resident wholesaler;

7. All cigarettes, little cigars, and RYO stamped and unstamped sold into other states by a resident wholesaler; and

8. All New Hampshire stamped cigarettes, little cigars, and RYO returned to the manufacturer for any reason by a non-resident wholesaler;

(11) Daily logs of cigarette and little cigar packages stamped;

(21) Accounting policy and procedures manuals relevant to cigarettes, little cigars, and tobacco tax;

(22) Contracts, purchase agreements, or both, with all cigarette, little cigar, or tobacco manufacturers or importers;

(30) Copies of any and all cigarette, little cigar, or tobacco tax returns filed with other states;

Amend Rev 1007.01, effective 1-22-15 (Document #10766), as amended effective 9-29-18 (Document #12639), by amending (a), cited and to read as follows:

PART Rev 1007 REPORTS REQUIRED

Rev 1007.01 Administration.

(a) For purposes of RSA 21-J:31 and RSA 541-C:2, X, the required cigarette, little cigar, and RYO tax reports, Form AU-202, “Resident Wholesaler Cigarette Tax Report” or Form AU-201, “Non-Resident Wholesaler Cigarette Tax Report”, shall be considered a return.

Readopt with amendments Rev 1007.02, effective 9-29-18 (Document #12639), to read as follows:

Rev 1007.02 Consumer Reporting and Payment. A consumer shall complete and file Form AU-215, “Consumer Tobacco Products Tax Return,” in accordance with Rev 1009.10, if the consumer acquires tobacco products:

- (a) From any source other than a
 - licensed retailer; and
- (b) Without documentation to evidence tax paid.

Readopt with amendments Rev 1008.01, effective 3-6-14 (Document #10536), cited and to read as follows:

PART Rev 1008 ADMINISTRATION

Rev 1008.01 Confidentiality of Department Records. All information obtained from the department’s records, files, or returns, or from any examination, investigation, or hearing, relating to the tobacco tax, shall be confidential and privileged pursuant to RSA 21-J:14 and Rev 2903.02, except information regarding licenses as provided in RSA 78:6, X.

Amend Rev 1008.03(a) and (b), effective 3-6-14 (Document #10536), cited and to read as follows:

Rev 1008.03 Tobacco License.

(a) No manufacturer, wholesaler, retailer, or sampler shall engage in the business of selling or distributing tobacco products in this state without first:

- (1) Obtaining a license:
 - a. If a manufacturer or wholesaler, issued by the department pursuant to RSA 78:6; or
 - b. If a retailer or sampler, issued by the New Hampshire liquor commission pursuant to RSA 178; and
- (2) Registering with the New Hampshire secretary of state.

(b) Wholesalers and manufacturers shall apply for a separate license for each location where they sell tobacco products.

Amend Rev 1008.04(a) intro and (a)(2), effective 3-6-14 (Document #10536), cited and to read as follows:

Rev 1008.04 Tobacco License Application.

(a) Manufacturers and wholesalers intending to engage in the business of selling or distributing tobacco products in this state shall:

(2) Remit the applicable statutory fee pursuant to RSA 78:6, IV.

Readopt with amendment Rev 1008.05, effective 3-6-14 (Document #10536), to read as follows:

Rev 1008.05 Posting the License. The license shall be posted in a conspicuous place by the licensee on the premises described in the license.

Amend Rev 1008.06(a) intro, effective 3-6-14 (Document #10536), cited and to read as follows:

Rev 1008.06 Discontinuing Operations.

(a) A manufacturer or wholesaler that discontinues operations subject to the provisions of RSA 78 shall return its license to the department's collections division within 30 days after discontinuing operations by:

Readopt with amendments Rev 1008.07, effective 3-6-14 (Document #10536), to read as follows:

Rev 1008.07 Denial, Suspension, or Revocation of Tobacco Tax License.

(a) The Department shall deny a manufacturer's or wholesaler's application for a license if the department finds that there is cause to refuse to issue or renew a tobacco tax license pursuant to RSA 78:9, in accordance with Rev 207.051.

(b) The Department shall suspend for a period of time not to exceed 90 days, or revoke, any manufacturer's, wholesaler's, retailer's, or sampler's license pursuant to RSA 78:20, or assess an administrative fine as provided in (c) below, if the department finds that the licensee has failed to comply with the statute or the rules administering the tobacco tax, only after notice and opportunity to be heard in accordance with RSA 78:19 and Rev 207.05.

(c) The department may assess an administrative fine in addition to, or in lieu of, a period of suspension, pursuant to RSA 78:21, II, against any:

- (1) Wholesaler who satisfies RSA 78:2, II, who has sold tobacco products without indicia of tax paid; or
- (2) Retailer who has purchased tobacco products without indicia of tax paid.

Amend Rev 1009.02(a) intro, (a)(8), and (9), effective 3-6-14 (Document #10536), cited and to read as follows:

PART Rev 1009 FORMS AND REPORTS

Rev 1009.02 Manufacturer's Report.

(a) On or before the 30th day following the end of each month, every manufacturer shall send the department's audit division a written report of tobacco products transported into this state containing:

(8) Number of cigarettes and little cigars by package size;

(9) Number of samples or free tobacco products, on which the tax value is to be applied by the wholesaler; and

Adopt Rev 1009.021 to read as follows:

Rev 1009.021 Wholesaler's Accounting.

(a) Pursuant to RSA 78:13, III, every wholesaler shall file an accounting of all OTP, cigarettes and little cigars as described in Rev 1002.01(g), and RYO, transferred to and from any premises in this state where such tobacco products are possessed, stored, or sold, with the department on or before the 15th day following the end of each reporting period.

(b) The accounting shall contain, at a minimum:

(1) The wholesaler's taxpayer identification number;

(2) The wholesaler's license number;

(3) The address of the premises;

(4) The name and address of all manufacturers and wholesalers that transported such tobacco products to the premises during the reporting period;

(5) The name and address of all wholesalers, retailers, and samplers that received such tobacco products from the premises during the reporting period; and

(6) A listing of all such tobacco products transferred to or from the premises during the reporting period, by invoice number, invoice date, product type, quantity shipped, and list price.

(c) The accounting shall be mailed to:

New Hampshire Department of Revenue Administration
Audit Division
PO Box 1388
Concord, NH 03302-1388

(d) All records supporting the information in the wholesaler's accounting shall be retained for 3 years or until the resolution of any contested matters involved in an adjudicative proceeding or litigation with the department, whichever is later.

Amend Rev 1009.04, effective 1-22-15 (Document #10766), by inserting paragraphs (d)-(h), cited and to read as follows:

Rev 1009.04 Form AU-202, Resident Wholesaler Cigarette Tax Report.

(d) A wholesaler licensed to sell or distribute cigarettes or little cigars from more than one location in this state may request permission from the department, in writing, to file on a consolidated basis.

(e) The request shall be:

(1) Accompanied by a statement signed and dated by the wholesaler agreeing to the conditions described in (g) below; and

(2) Submitted to:

New Hampshire Department of Revenue Administration
Audit Division
PO Box 1388
Concord, NH 03302-1388

(f) The request shall include the following:

(1) The wholesaler's designation of one license number to be the master license number;

(2) The license number for each location; and

(3) The address for each location.

(g) A wholesaler filing a consolidated return shall:

(1) Comply with all the requirements of Rev 1009.04;

(2) Notify the department, in writing, of any additions or deletions to the consolidated group within 10 days of any change;

(3) Continue to use the designated master license number unless the department gives written permission to change the designation, pursuant to (h) below;

(4) Keep complete and accurate records pursuant to Rev 1006.02 for each individual license; and

(5) Resume filing separate forms for each license number if notified by the department, in writing, that the wholesaler failed to comply with Rev 1009.04.

(h) The department shall give written permission to file on a consolidated basis if the wholesaler meets the requirements in (e)-(g) above.

Amend Rev 1009.07, effective 3-6-14 (Document #10536), as amended effective 9-29-18 (Document #12639), by amending (a) cited and to read as follows:

Rev 1009.07 Form CD-92, Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer.

(a) A wholesaler shall complete and file Form CD-92, "Notice of Intent to Return Damaged or Obsolete Cigarettes to Manufacturer", to notify the department's collections division, at least 10

business days prior to shipping, of the wholesaler's intent to return damaged or obsolete packages of cigarettes or little cigars to the manufacturer.

Amend Rev 1009.08(a), effective 3-6-14 (Document #10536), cited and to read as follows:

Rev 1009.08 Form DP-31, Application for Tobacco Tax License.

(a) Form DP-31, "Application for Tobacco Tax License", shall be completed and filed with the department for a tobacco license to sell tobacco products.

Amend Rev 1009.09(a), effective 3-6-14 (Document #10536), cited and to read as follows:

Rev 1009.09 Form DP-151, Wholesalers' Other Tobacco Products Tax Return.

(a) Every wholesaler who sells, ships, or transports OTP, cigarettes or little cigars as described in Rev 1002.01(g), or RYO, shall complete and file Form DP-151, "Wholesalers' Other Tobacco Products Tax Return", with the department by the 15th day following the end of the reporting period, pursuant to RSA 78:3, I.

Amend Rev 1009.10(a), effective 9-29-18 (Document #12639), cited and to read as follows:

Rev 1009.10 Form AU-215, Consumer Tobacco Products Tax Return.

(a) Form AU-215, "Consumer Tobacco Products Tax Return," shall be completed and filed with the department by every consumer who acquires tobacco products pursuant to Rev 1007.02, on or before the last day of the month following each month in which the consumer acquires such tobacco products.

Readopt with amendment Rev 1011.01, effective 3-6-14 (Document #10536), cited and to read as follows:

PART Rev 1011 SEIZURE AND DESTRUCTION OF CONFISCATED TOBACCO PRODUCTS

Rev 1011.01 Seizure, Forfeiture and Destruction of Illegal Tobacco Products.

(a) Proceedings involving the seizure, forfeiture, and destruction of illegal tobacco products pursuant to RSA 78:18 shall be conducted as provided in RSA 78:19 and Rev 207.08.

APPENDIX

Rule	Statute
Rev 1001.02	RSA 78:1, I; RSA 78:27
Rev 1001.03	RSA 78:1, III; RSA 78:27
Rev 1001.041	RSA 78:1, III-a; RSA 78:27
Rev 1001.042	RSA 78:1, V; RSA 78:27
Rev 1001.05	RSA 78:1, VI; RSA 78:27
Rev 1001.06	RSA 78:1, VII; RSA 78:27
Rev 1001.09	RSA 78:1, X; RSA 78:27
Rev 1001.10	RSA 78:1, I(b); RSA 78:27
Rev 1001.11	RSA 78:1, XI; RSA 78:27
Rev 1001.12	RSA 78:1, XII; 78:27
Rev 1001.14	RSA 78:1, XIII; RSA 78:27
Rev 1001.17 (repealed)	RSA 78:27
Rev 1001.18	RSA 78:1, XIII; RSA 78:27
Rev 1001.19 (repealed)	RSA 78:27
Rev 1001.20	RSA 78:27
Rev 1001.21	RSA 78:1, XIV; RSA 78:27
Rev 1002.01	RSA 78:2; RSA 78:3, I; RSA 78:10; RSA 78:11; RSA 78:27
Rev 1002.02 (repealed)	RSA 78:27
Rev 1003.01	RSA 78:2; RSA 78:13; RSA 78:14; RSA 78:15; RSA 78:27
Rev 1003.02 (a) intro. and (e)	RSA 78:2; RSA 78:3, I; RSA 78:8, III; RSA 78:27
Rev 1003.021	RSA 78:13, III; RSA 78:27
Rev 1003.03(a) intro	RSA 78:27
Rev 1003.04	RSA 78:1, III-a; RSA 78:2, II(b)(2); RSA 78:18; RSA 78:27
Rev 1003.05	RSA 78:1, XV; RSA 78:27
Rev 1003.06	RSA 78:2; RSA 78:3, I; RSA 78:27
Rev 1004.01-.03 (repealed)	RSA 78:27
Rev 1005.03(c) and (d)	RSA 78:10; RSA 78:27
Rev 1005.05	RSA 78:12; RSA 78:27
Rev 1006.01(a)	RSA 78:27
Rev 1006.02(a), (b), (c) intro, (c)(4), (6), (8), (11), (21), (22), and (30)	RSA 78:13; RSA 78:14; RSA 78:15; RSA 78:27
Rev 1007.01(a)	RSA 78:27
Rev 1007.02	RSA 78:4; RSA 78:27
Rev 1008.01	RSA 21-J:14; RSA 78:6, X; RSA 78:27
Rev 1008.03(a) and (b)	RSA 78:6; RSA 78:27
Rev 1008.04(a) intro and (a)(2)	RSA 78:6; RSA 78:27
Rev 1008.05	RSA 78:6, V; RSA 78:27
Rev 1008.06(a) intro	RSA 78:6, VII; RSA 78:27

Rev 1008.07	RSA 78:9; RSA 78:19; RSA 78:20; RSA 78:21, II; RSA 78:27
Rev 1009.02(a) intro, (a)(8), and (9)	RSA 78:27
Rev 1009.021	RSA 78:13, III; RSA 78:27
Rev 1009.04(d)-(h)	RSA 78:27
Rev 1009.07(a)	RSA 78:27
Rev 1009.08(a)	RSA 78:6; RSA 78:27
Rev 1009.09(a)	RSA 78:3, I; RSA 78:27
Rev 1009.10(a)	RSA 78:4; RSA 78:27
Rev 1011.01	RSA 78:18; RSA 78:19; RSA 78:27