

CHAPTER Rev 1600 COMMUNICATIONS SERVICES TAX

PART Rev 1601 DEFINITIONS

Adopt Rev 1601.15, Rev 1601.21, Rev 1601.22, and Rev 1601.24, and renumber the remaining sections in Rev 1601, so that Rev 1601.15, Rev 1601.21, Rev 1601.22, and Rev 1601.24 read as follows:

Rev 1601.15 “Prepaid wireless telecommunications service” means “prepaid wireless telecommunications service” as defined in RSA 82-A:2, XXVII.

Rev 1601.21 “Retail transaction” means “retail transaction” as defined in RSA 82-A:2, XXVIII.

Rev 1601.22 “Seller” means “seller” as defined in RSA 82-A:2, XXIX.

Rev 1601.24 “Voice over Internet protocol” (VoIP) or “VoIP” means “voice over Internet protocol” as defined in RSA 82-A:2, XXX.

Readopt with amendments and renumber Rev 1601.19, effective 10-24-12 (Document #10213), as Rev 1601.20 to read as follows:

Rev 1601.20 “Retailers” means:

(a) All persons, whether natural, corporate or otherwise, who engage in the business of making sales of communications services at retail, such as, but not limited to:

- (1) Telephone services;
- (2) Telegraph services;
- (3) Mobile telecommunications services;
- (4) Paging services;
- (5) Facsimile transmission services;
- (6) Party line services;
- (7) Personal communications services;
- (8) Prepaid wireless telecommunications services; or
- (9) Voice over Internet protocol (VoIP) services;

(b) Hotels, motels, inns, bed and breakfast facilities, colleges and other businesses who sell telecommunication services to guests, students or other persons at retail; and

(c) For purposes of prepaid wireless telecommunications services, “retailer” has the same meaning as “seller.”

Adopt Rev 1605, and renumber the remaining parts in Rev 1600, so that Rev 1605 reads as follows:

PART Rev 1605 PREPAID WIRELESS TELECOMMUNICATIONS AND VOICE OVER INTERNET PROTOCOL (VoIP) SERVICES

Rev 1605.01 Sourcing Prepaid Wireless Telecommunications Services.

(a) Gross charges for retail transactions of prepaid wireless telecommunications services shall be subject to the tax specified in RSA 82-A:4-e if:

- (1) The retail transaction occurs in person at a seller’s location in New Hampshire;
- (2) Subparagraph (1) does not apply, the prepaid wireless telecommunications service is evidenced by a physical item, such as a card, and the purchaser provides a New Hampshire delivery address for such item;
- (3) Subparagraphs (1) and (2) do not apply, the consumer gives a New Hampshire address during the consummation of the sale, including the address associated with the consumer’s payment instrument if no other address is available, and the address is not given in bad faith; or
- (4) Subparagraphs (1)-(3) do not apply, the consumer’s mobile telephone number is associated with a postal zip code, telephone area code, or location within New Hampshire.

(b) If prepaid wireless telecommunications service is sold with one or more other products or services as a single, non-itemized charge, the tax shall apply to the entire non-itemized charge except as provided in RSA 82-A:2, V(e).

(c) If prepaid wireless telecommunications service is sold with a prepaid wireless device for a single, non-itemized charge, the seller may elect to not collect the tax for such transaction provided that the amount of service denominated is 10 minutes or less, or \$5 or less.

Rev 1605.02 Sourcing VoIP Services.

(a) Gross charges for VoIP services provided by a retailer to a person with a place of primary use in this state shall be subject to the tax specified in RSA 82-A:4-d, regardless of where the VOIP services originate, terminate, or pass through.

(b) VoIP services provided to a person with a place of primary use outside this state shall not be subject to the tax.

APPENDIX

| Rule | Statute |
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| Rev 1601.15 | RSA 82-A:2, XXVII; RSA 82-A:15, II |
| Rev 1601.20 | RSA 82-A:2, III and X; RSA 82-A:15, II |
| Rev 1601.21 | RSA 82-A:2, XXVIII; RSA 82-A:15, II |
| Rev 1601.22 | RSA 82-A:2, XXIX; RSA 82-A:15, II |
| Rev 1601.24 | RSA 82-A:2, XXX; RSA 82-A:15, II |

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| Rev 1605.01 | RSA 82-A:4-e; RSA 82-A:15, II |
| Rev 1605.02 | RSA 82-A:4-d; RSA 82-A:15, II |