

CHAPTER Rev 700 MEALS AND RENTALS TAX

PART Rev 701 DEFINITIONS

Repeal Rev 701.03, effective 11-7-14 (Document #10714), and hold said section in reserve as follows:

~~Rev 701.03 "Confirmation number" means a unique number assigned by the department to a telefile or E file transaction that identifies the electronic data submission. *RESERVED*~~

Readopt with amendment Rev 701.06, effective 11-7-14 (Document #10714), to read as follows:

Rev 701.06 "File" means "file" as defined in Rev 2902.04.

Repeal Rev 701.07, Rev 701.08, and Rev 701.17, effective 11-7-14 (Document #10714), and hold said sections in reserve as follows:

~~Rev 701.07 "Electronic authorization" means a digital signature comprised of the operator's license number and personal identification number (PIN). *RESERVED*~~

~~Rev 701.08 "Electronic data submission" means an E file or telefile of electronic information transmitted to the department. *RESERVED*~~

~~Rev 701.17 "Personal Identification Number (PIN) " means the personal identification number selected by each operator for each licensed operation that elects to use either E file or telefile. *RESERVED*~~

Readopt with Amendment Rev 701.26, effective 11-7-14 (Document #10714), to read as follows:

Rev 701.26 "Signature" means a signature as provided in Rev 2904.04 or an electronic signature as provided in Rev 2904.05.

Repeal Rev 701.30, effective 11-7-14 (Document #10714), and hold said section in reserve as follows:

~~Rev 701.30 "Telefile" means the use of a telephone key pad to electronically transfer data to the department. *RESERVED*~~

PART Rev 703 COMPUTATION OF TAXABLE RENT

Amend Rev 703.04(f), effective 8-22-17 (Document #12366), cited and to read as follows:

Rev 703.04 Computation of Permanent Residency.

(f) The request in (e) above shall be submitted to:

New Hampshire Department of Revenue Administration
Taxpayer Services Division
PO Box 3306
Concord, NH, 03302-3306.

PART Rev 705 LICENSING AND RESPONSIBILITIES OF OPERATORS

Amend Rev 705.01, effective 11-7-14 (Document #10714), as amended effective 5-24-17 (Document #12184), by amending (a) and (b) intro, so that Rev 705.01(a) and (b) intro are cited and read as follows:

Rev 705.01 License Requirement.

(a) Every individual or entity intending to sell meals, rent rooms, or rent motor vehicles, shall:

(1) Complete and file a "Meals and Rentals Tax License Application" with the department as provided in Rev 2904.03, including by electronic filing; and

(2) Be issued a license by the department prior to the opening of business.

(b) A paper Form CD-3, "Application for Meals and Rentals Tax Operator's License", shall be available by:

Amend Rev 705.02(b), effective 11-7-14 (Document #10714), cited and to read as follows:

Rev 705.02 License Expiration.

(b) If a license has expired pursuant to (a) above, the operator shall immediately destroy the license.

Repeal Rev 705.05 and Rev 705.06, effective 11-7-14 (Document #10714), and hold said sections in reserve as follows:

~~Rev 705.05 Personal Identification Number (PIN). When an operator receives a PIN notification from the department, the operator shall not disclose the PIN to any employee of the department.~~
RESERVED

~~Rev 705.06 Changing a PIN.~~

~~—(a) If a change in the PIN is required because an operator has lost their PIN and been locked out of the system after making 3 attempts to enter the system, the operator shall request the PIN be reset by calling the department at (603)230-5900.~~

~~—(b) The operator shall provide specific information from the operator's records that can be used for verification by the department, such as a previously filed return confirmation number or a dollar amount of a prior return.~~ **RESERVED**

PART Rev 706 RETURNS AND ELECTRONIC FILING REQUIREMENTS

Readopt with amendments Rev 706.01, effective 11-7-14 (Document #10714), to read as follows:

Rev 706.01 Electronic Filing.

(a) In accordance with RSA 78-A:8, I and II, all operators may file meals and rentals tax returns electronically and remit taxes through an electronic funds transfer, as defined in Rev 2501.09.

(b) Pursuant to RSA 78-A:8, V, an operator that does not choose to file returns and remit taxes electronically shall forfeit the commission allowed under RSA 78-A:7, III, unless the operator had under \$25,000 in meals and rentals taxable revenue in the prior calendar year.

Repeal Rev 706.02, effective 11-7-14 (Document #10714), and hold said section in reserve as follows:

~~Rev 706.02 Required Accounts. For the purposes of remitting meals and rentals tax, all operators using the E file or telefile, as defined in Rev 2501.17, methods of filing and payment of the tax shall name an existing account, or establish a new account with a financial institution which is capable of participating in an automated clearing house transaction as defined in Rev 2501.02. **RESERVED**~~

Amend Rev 706.04(b), effective 11-7-14 (Document #10714), cited and to read as follows:

Rev 706.04 Seasonal Operators.

(b) Requests to file as a seasonal operator shall be granted by the department provided the operator has:

- (1) A history of timely filing and payment of tax; and
- (2) No outstanding tax liability at the time of request.

Readopt with amendments Rev 706.08, effective 11-7-14 (Document #10714), to read as follows:

Rev 706.08 Acceptable Tax Submission.

(a) Every operator shall complete and file monthly meals and rentals tax returns.

(b) All operators may complete and file returns and remit payment electronically pursuant to RSA 78-A:8, I and II.

(c) A paper Form DP-14, "Meals and Rentals Tax Return", shall be completed and filed by every operator that does not choose to file a return electronically.

(d) An operator may obtain additional copies of Form DP-14 by:

- (1) Photocopying Form DP-14 provided in the meals and rentals tax booklet;
- (2) Online at www.revenue.nh.gov;
- (3) Calling the department's forms line at (603) 230-5001; or
- (4) Writing to:

New Hampshire Department of Revenue Administration
Taxpayer Services Division

PO Box 637
Concord, NH 03302-0637.

(e) All filed returns shall contain a signature by the operator or an authorized representative subject to the pains and penalties of perjury.

PART Rev 707 PAYMENT OF TAX

Amend Rev 707.04(b)(2), effective 11-7-14 (Document #10714), so that Rev 707.04(b) intro and (b)(2) are cited and read as follows:

Rev 707.04 Payment Procedures for Partial Payments.

(b) Electronic fund transfers for partial payments shall be debited to the operator's account under the following schedule:

(2) Transfers on late or amended returns shall be debited on the next business day following the submission.

PART Rev 708 ADMINISTRATION

Amend Rev 708.01(a)(12), effective 11-7-14 (Document #10714), so that Rev 708.01(a) intro and (a)(12) are cited and read as follows:

Rev 708.01 Taxpayer Records and Information.

(a) Under the authority of RSA 78-A:19, the following information shall be maintained:

(12) A printed copy or confirmation of each return filed electronically; and

PART Rev 710 MEALS AND RENTALS TAX FORMS

Readopt with amendments Rev 710.03, effective 11-7-14 (Document #10714), to read as follows:

Rev 710.03 Form DP-14, Meals and Rentals Tax Return.

(a) Every operator that does not choose to file a meals and rentals tax return electronically shall complete and file a paper Form DP-14, "Meals and Rentals Tax Return", with the department as provided in Rev 706.08.

(b) A payment to the state of New Hampshire for the total due shall:

(1) Accompany the return; or

(2) Be made electronically.

(c) An operator shall use Form DP-14 WS as described in Rev 710.02 above to calculate its meals and rentals tax liability.

(d) An operator shall maintain copies of all meals and rentals tax returns as filed for 3 years, including any electronic confirmations.

Readopt with amendments Rev 710.04, effective 11-7-14 (Document #10714), to read as follows:

Rev 710.04 Form CD-3, Application for Meals and Rentals Tax Operator's License.

(a) Every person seeking to serve taxable meals or rent rooms or motor vehicles shall complete and file a meals and rentals tax license application electronically or on paper Form CD-3, "Application for Meals and Rentals Tax Operator's License".

(b) A separate application shall be filed for each license required under Rev 705.01.

(c) If not filing electronically, the person applying shall submit Form CD-3 to:

New Hampshire Department of Revenue Administration
Collections Division
PO Box 454
Concord NH 03302-0454.

CHAPTER Rev 2300 MEDICAID ENHANCEMENT TAX

PART Rev 2303 RETURNS

Readopt with amendments Rev 2303.01 and Rev 2303.02, effective 7-4-19 (Document #12823), to read as follows:

Rev 2303.01 Form DP-153, Medicaid Enhancement Tax Return.

(a) Hospitals subject to the medicaid enhancement tax shall complete and file Form DP-153, "Medicaid Enhancement Tax Return", with the department as provided in Rev 2904.03, including by electronic filing, pursuant to RSA 84-A:4.

(b) The hospital shall be required to file the return but not remit the payment when the resulting tax is less than \$1.00.

(c) An authorized representative of the hospital shall sign and date the Form DP-153 in ink as provided in Rev 2904.04 or by electronic signature as provided in Rev 2904.05, including the representative's name, title, and contact number, and declaring under penalty of perjury, that the representative has examined the return and, to the best of the representative's belief, the return is correct and complete.

(d) If the return is prepared by a person other than the hospital's authorized representative, then the preparer shall also sign and date the form in ink or by electronic signature.

Rev 2303.02 Form DP-153-ES, Medicaid Enhancement Tax Payment Non-binding Estimate.

(a) Hospitals subject to the medicaid enhancement tax shall complete and file Form DP-153-ES, “Medicaid Enhancement Tax Payment Non-binding Estimate”, on or before January 15th in the taxable period.

(b) An authorized representative of the hospital shall sign and date the Form DP-153-ES on the hospital’s behalf in ink as provided in Rev 2904.04 or by electronic signature as provided in Rev 2904.05, and include the representative’s name, title, and contact number.

(c) Form DP-153-ES shall be filed electronically or by mailing the completed form to:

NH Department of Revenue Administration
Administration Unit
109 Pleasant Street
P.O. Box 457
Concord, NH 03302-0457

CHAPTER Rev 2500 ELECTRONIC TRANSFERS AND FILING

PART Rev 2501 DEFINITIONS

Readopt with amendment Rev 2501.09, effective 12-5-13 (Document #10484), to read as follows:

Rev 2501.09 “Electronic funds transfer (EFT)” means any transfer of funds, other than a transaction originated by check, draft, or similar paper instrument, which is initiated through an electronic terminal or computer to order, instruct, or authorize a financial institution to debit or credit an account.

Repeal Rev 2501.17, effective 12-5-13 (Document #10484), and hold said section in reserve as follows:

~~Rev 2501.17 “Telefile” means the use of a telephone key pad to electronically transfer data to the department including authorization for the department to debit a specified account for a specified amount.~~
RESERVED

PART Rev 2502 GENERAL PROVISIONS

Amend Rev 2502.01(c)-(e), effective 12-5-13 (Document #10484), cited and to read as follows:

Rev 2502.01 Mandatory Participation.

(c) Every meals and rentals tax operator that does not choose to remit taxes by electronic funds transfer shall, pursuant to RSA 78-A:8, V, forfeit the commission allowed under RSA 78-A:7, III, unless the operator had under \$25,000 in meals and rentals taxable revenue in the prior calendar year.

(d) Nursing facility quality assessment taxpayers shall make tax payments by electronic funds transfer.

(e) Medicaid enhancement taxpayers shall make tax payments by electronic funds transfer.

Repeal Rev 2502.02, effective 12-5-13 (Document #10484), and hold said section in reserve as follows:

~~Rev 2502.02 Initiating Telefile. Meals and rentals operators remitting tax payments via the telefile system shall dial 1-800-328-4557 and follow the voice instructions. **RESERVED**~~

PART Rev 2504 ACH DEBIT PAYMENTS

Repeal Rev 2504.03, Rev 2504.04, and Rev 2504.05, effective 12-5-13 (Document #10484), and hold said sections in reserve as follows:

Rev 2504.03 ~~Meals and Rentals Tax.~~

~~(a) Meals and rentals operators, subject to RSA 78 A:6, shall remit payments to the NH state treasurer by ACH debit method by:~~

~~(1) Accessing the department's website at <http://www.revenue.nh.gov>, clicking on e file, selecting the meals and rentals tax form, and following the instructions; or~~

~~(2) Telefiling at 1-800-328-4557 and following the voice instructions to enter their information. **RESERVED**~~

Rev 2504.04 ~~Nursing Facilities Quality Assessment.~~

~~(a) Nursing facilities subject to RSA 84 C shall submit payment through the ACH debit method by:~~

~~(1) Authorizing payments to the NH state treasurer by ACH debit; and~~

~~(2) Completing Form DP 156 ACH, "Nursing Facility Quality Assessment Authorization Agreement for the Pre-Authorized Payments (ACH Debits)", as specified in Rev 2505.03, to register for authorizing tax payments by EFT ACH Debit.~~

~~(b) To change or revoke the EFT ACH debit authorization, nursing facilities shall submit a request by checking the appropriate box on Form DP 156 ACH, "Nursing Facility Quality Assessment Authorization Agreement for the Pre-Authorized Payments (ACH Debits)" to indicate the intended action. **RESERVED**~~

~~Rev 2504.05 Medicaid Enhancement Tax. Hospitals subject to RSA 84 A electing to submit their tax payment through the ACH debit method shall authorize payments to the NH state treasurer by completing and filing with the department Form DP 153 ACH, "Medicaid Enhancement Tax Authorization Agreement for Electronic Payments", as specified in Rev 2505.05, to register for authorizing tax payments by ACH debit. **RESERVED**~~

PART Rev 2505 FORMS

Repeal Rev 2505.03, effective 12-5-13 (Document #10484), and hold said section in reserve as follows:

Rev 2505.03 ~~Form DP 156 ACH, Nursing Facility Quality Assessment Authorization Agreement for Pre Authorized Payments (ACH Debits).~~

~~— (a) A nursing facility shall complete and file with the department Form DP 156 ACH, “Nursing Facility Quality Assessment Authorization Agreement for Pre Authorized Payments (ACH Debits),” in order to transfer funds electronically, change information previously reported on Form DP 156 ACH, “Nursing Facility Quality Assessment Authorization Agreement for the Pre Authorized Payments (ACH Debits)” or revoke authorization.~~

~~— (b) Form DP 156 ACH, “Nursing Facility Quality Assessment Authorization Agreement for the Pre Authorized Payments (ACH Debits)” shall be filed at least 30 days prior to:~~

~~(1) The first filing of Form DP 156, “Nursing Facility Quality Assessment Return”;~~

~~(2) Changing information previously reported on Form DP 156 ACH, “Nursing Facility Quality Assessment Authorization Agreement for the Pre Authorized Payments (ACH Debits)”;~~ or

~~(3) Revoking authorization of an ACH debit transfer.~~

~~— (c) Form DP 156 ACH, “Nursing Facility Quality Assessment Authorization Agreement for the Pre Authorized Payments (ACH Debits)” shall contain the dated signature and title of the taxpayer’s authorized officer or representative.~~

~~— (d) A voided check or savings withdrawal slip for the account shall accompany Form DP 156 ACH, “Nursing Facility Quality Assessment Authorization Agreement for the Pre Authorized Payments (ACH Debits)”. *RESERVED*~~

Repeal Rev 2505.05, effective 12-5-13 (Document #10484), as follows:

Rev 2505.05 ~~Form DP 153 ACH, Medicaid Enhancement Tax Authorization Agreement for Electronic Payments.~~

~~— (a) Hospitals subject to RSA 84-C shall complete and file with the department Form DP 153 ACH, “Medicaid Enhancement Tax Authorization Agreement for Electronic Payments,” in order to transfer funds electronically.~~

~~— (b) Form DP 153 ACH, “Medicaid Enhancement Tax Authorization Agreement for Electronic Payments” shall be filed at least 3 business days prior to the due date of the tax payment to allow for processing time.~~

CHAPTER Rev 2700 NURSING FACILITY QUALITY ASSESSMENT

PART Rev 2702 RETURNS

Readopt with amendments Rev 2702.01, effective 7-25-13 (Document #10387), to read as follows:

Rev 2702.01 Availability of Returns. Paper returns may be obtained by:

(a) Writing to:

New Hampshire Department of Revenue Administration
P.O. Box 3006
Concord, NH 03302-3006; or

(b) Calling the forms line at (603) 230-5001.

Amend Rev 2702.02(a) and Rev 2702.02(b)(1), effective 7-25-13 (Document #10387), so that Rev 2702.02(a), (b) intro, and (b)(1) are cited and read as follows:

Rev 2702.02 Form DP-156, Nursing Facility Quality Assessment Return.

(a) Form DP-156, “Nursing Facility Quality Assessment Return”, shall be completed and filed by nursing facilities with the department as provided in Rev 2904.03, including by electronic filing, pursuant to RSA 84-C:4, to report their net patient services revenue to the department.

(b) If the return was completed by a paid preparer, the preparer shall:

(1) Sign and date Form DP-156 in ink as provided in Rev 2904.04 or by electronic signature as provided in Rev 2904.05;

Readopt with amendments Rev 2702.03, effective 7-25-13 (Document #10387), to read as follows:

Rev 2702.03 Payment of the Assessment.

(a) All nursing facilities shall remit payments pursuant to RSA 84-C:3 and RSA 84-C:5 by electronic funds transfer, as defined in Rev 2501.09.

(b) Notwithstanding RSA 84-C:5, I, if a nursing facility is unable to remit payment by electronic funds transfer and the nursing facility has already filed Form DP-156, “Nursing Facility Quality Assessment Return,” the nursing facility shall remit payment by check.

(c) Notwithstanding RSA 84-C:5, I, if a nursing facility is unable to remit payment by electronic funds transfer and the nursing facility has not yet filed Form DP-156, the nursing facility shall complete and file Form DP-156 in accordance with Rev 2702.02, accompanied by payment of the tax due.

(d) Payments which are not made by the statutory due date shall be subject to the interest and penalty provisions of RSA 21-J.

Repeal Rev 2702.04, effective 7-11-15 (Document #10884), as follows:

~~—— Rev 2702.04 Form DP-156 PMT, Nursing Facility Return Payment~~

~~—— (a) Notwithstanding RSA 84-C:5, I, if a nursing facility is unable to remit payment to the state treasurer by ACH debit payment and the nursing facility has already filed Form DP-156, “Nursing Facility Quality Assessment Return,” the nursing facility shall complete and file Form DP-156 PMT, “Nursing Facility Return Payment,” accompanied by payment of the tax due.~~

~~—— (b) Notwithstanding RSA 84 C:5, I, if a nursing facility is unable to remit payment to the state treasurer by ACH debit payment and the nursing facility has not yet filed Form DP 156, the nursing facility shall complete and file Form DP 156 in accordance with Rev 2702.02, accompanied by payment of the tax due.~~

~~—— (c) Payments made pursuant to (a) and (b) above shall be accompanied by a completed form DP-156 ACH, “Nursing Facility Quality Assessment Authorization Agreement for Pre Authorized Payments,” to facilitate ACH debit payment for the next assessment period.~~

~~—— (d) Payments made pursuant to (a) and (b) above not received by the statutory due date shall be subject to the interest and penalty provisions of RSA 21 J.~~

CHAPTER Rev 2900 GENERAL PROVISIONS RELATING TO ADMINISTRATION, RETURNS AND TAXPAYER RECORDS

PART Rev 2902 DEFINITIONS

Amend Rev 2902.04(c), effective 7-25-13 (Document #10388), so that Rev 2902.04 intro and (c) are cited and read as follows:

Rev 2902.04 “File” means to place a document in the actual possession of the department by one of the following:

- (c) Electronically if authorized by statute or a department rule.

PART Rev 2903 ADMINISTRATION

Amend 2903.07 intro, (a), and (d), effective 7-25-13 (Document #10388), cited and to read as follows:

Rev 2903.07 Offset of Refund or Credit. The following shall apply to all taxes administered by the department:

(a) Refunds or credits for taxes, penalties or interest paid by a taxpayer shall first be applied to, and offset against, any taxes, penalties or interest the taxpayer owes the department.

(d) No interest shall accrue on any:

- (1) Refund of penalties or interest paid by the taxpayer; or
- (2) Credit.

PART Rev 2904 GENERAL REQUIREMENTS FOR TAX FORMS

Amend Rev 2904.05(b), effective 7-25-13 (Document #10388), cited and to read as follows:

Rev 2904.05 Electronic Signatures.

(b) “Electronic” means relating to technology having electrical, digital, wireless, or similar capabilities, including but not limited to the use of the Internet and the filing of tax forms by computer technology.

PART Rev 2907 LIEN PROCEDURES

Readopt with amendment Rev 2907.01, effective 10-2-14 (Document #10680), to read as follows:

Rev 2907.01 Definitions.

(a) “Delinquent taxpayer” means a taxpayer who fails to pay any taxes administered by the department which are outstanding, in an aggregate amount of 500 dollars or more including any associated interest, penalties, or costs.

Readopt with amendment Rev 2907.04, effective 10-2-14 (Document #10680), to read as follows:

Rev 2907.04 Lien Renewal. Pursuant to RSA 21-J:28-c, IV, the department shall renew a lien prior to the lien’s expiration to determine if the taxpayer continues to owe the original liability and any associated interest, penalties, and costs, including, but not limited to, lien and attorney’s fees.

Amend Rev 2907.06(a), effective 10-2-14 (Document #10680), cited and to read as follows:

Rev 2907.06 Lien Release.

(a) The department shall release a lien when the taxpayer is no longer delinquent in his or her payment of the original liability and any associated interest, penalties and costs, including, but not limited to, lien and attorney’s fees.

Adopt Rev 2907.07 to read as follows:

Rev 2907.07 Lien Fees. There shall be added to the liability to which a lien relates an amount equal to \$25 per taxpayer per lien recording, both at the time of the original filing and renewal, if applicable, of such lien.

APPENDIX

Rule Number	Statute Implemented
Rev 701.03 (repeal)	RSA 78-A:2, II
Rev 701.06	RSA 78-A:2, II; RSA 78-A:8
Rev 701.07 (repeal)	RSA 78-A:2, II
Rev 701.08 (repeal)	RSA 78-A:2, II
Rev 701.17 (repeal)	RSA 78-A:2, II
Rev 701.26	RSA 78-A:2, II
Rev 701.30 (repeal)	RSA 78-A:2, II
Rev 703.04(f)	RSA 78-A:2, II; RSA 78-A:3
Rev 705.01(a) and (b) intro	RSA 78-A:2, II; RSA 78-A:4
Rev 705.02(b)	RSA 78-A:2, II; RSA 78-A:4, I

Rev 705.05 (repeal)	RSA 78-A:2, II
Rev 705.06 (repeal)	RSA 78-A:2, II
Rev 706.01	RSA 78-A:2, II; RSA 78-A:8
Rev 706.02 (repeal)	RSA 78-A:2, II
Rev 706.04(b)	RSA 78-A:2, II; RSA 78-A:9, II(b)
Rev 706.08	RSA 78-A:2, II; RSA 78-A:8
Rev 707.04(b) intro and (b)(2)	RSA 78-A:2, II
Rev 708.01(a) intro and (a)(12)	RSA 78-A:2, II; RSA 78-A:19
Rev 710.03	RSA 78-A:2, II; RSA 78-A:8; RSA 78-A:19
Rev 710.04	RSA 78-A:2, II; RSA 78-A:4
Rev 2303.01	RSA 84-A:4; RSA 84-A:9, I
Rev 2303.02	RSA 84-A:4; RSA 84-A:9, I
Rev 2501.09	RSA 21-J:3, XXI; RSA 21-J:13, I
Rev 2501.17 (repeal)	RSA 21-J:13, I
Rev 2502.01(c)-(e)	RSA 78-A:2, II; RSA 78-A:8, V; RSA 84-A:5, I; RSA 84-A:9, I; RSA 84-C:5, I; RSA 84-C:9, I
Rev 2502.02 (repeal)	RSA 21-J:13, I
Rev 2504.03 – Rev 2504.05 (repeal)	RSA 78-A:2, II; RSA 84-A:9, I; RSA 84-C:9, I
Rev 2505.03 (repeal)	RSA 84-C:9, I
Rev 2505.05 (repeal)	RSA 84-A:9, I
Rev 2702.01	RSA 84-C:4; RSA 84-C:9, I
Rev 2702.02(a), (b) intro, and (b)(1)	RSA 84-C:4; RSA 84-C:9, I
Rev 2702.03	RSA 84-C:3; RSA 84-C:5, I; RSA 84-C:9, I and I-a
Rev 2702.04 (repeal)	RSA 84-C:9, I
Rev 2902.04 intro and (c)	RSA 21-J:13, I
Rev 2903.07 intro, (a), and (d)	RSA 21-J:13, I; RSA 21-J:28-a
Rev 2904.05(b)	RSA 21-J:13, I
Rev 2907.01	RSA 21-J:13, I; RSA 21-J:28-c
Rev 2907.04	RSA 21-J:13, I; RSA 21-J:28-c
Rev 2907.06(a)	RSA 21-J:13, I; RSA 21-J:28-c
Rev 2907.07	RSA 21-J:13, I; RSA 21-J:28-c