



PRESS RELEASE

For Immediate Distribution

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NH Department of Revenue Offering Tobacco Tax Trainings to Retailers

Each session will review the responsibilities of NH retailers, as well as the recent tobacco statute changes for 2020, including taxing of e-cigarettes and vaping products

Concord, NH – The [New Hampshire Department of Revenue Administration](#) (NHDRA) is offering Tobacco Tax training sessions for New Hampshire tobacco retailers to review the responsibilities of retailers and recent statute changes, including electronic cigarettes (e-cigarettes) and vaping products, which are in effect as of January 1, 2020. Trainings have been completed in Nashua, Keene and Berlin, and more are scheduled through the remainder of February in Manchester, Hampton, Concord and Plymouth. Dates, locations and instructions on how to register for a session are available at bit.ly/39bJpBr.

Beginning on January 1, the [Tobacco Tax](#) is imposed on e-cigarettes, which includes vaping products. Every manufacturer, wholesaler, retailer and sampler in the business of selling or distributing e-cigarettes in New Hampshire is required to register with the New Hampshire Secretary of State and to obtain a license issued by NHDRA (for manufacturers and wholesalers) or the New Hampshire Liquor Commission (retailers and samplers).

Wholesalers are responsible for remitting the Tobacco Tax payment to NHDRA. However, retailers may only purchase tobacco products from licensed wholesalers and must obtain documentation from the wholesaler to prove that the Tobacco Tax has been paid on the products in their retail inventory. In the case of e-cigarettes, the retailer should obtain the invoice from a New Hampshire licensed wholesaler stating that the Tobacco Tax has been charged for the tobacco products, and keep that invoice on premise. During a compliance check, invoices provided by the retailer will be reviewed to verify that the tax has been charged and products on the invoice will be compared to the inventory taken.

“While the payment itself is made by wholesalers, there are a number of responsibilities required of retailers regarding Tobacco Tax compliancy, including purchasing requirements, verifications, record keeping and documentation,” said NHDRA Commissioner Lindsey Stepp. “We are offering training sessions to provide information on how to become and/or remain compliant and to support retailers as this group navigates new regulations.”

Training sessions in February will be held at the following locations:

February 6 from 9 A.M to 12 P.M
Manchester Health Department
Carol Rines Center
1528 Elm Street, Manchester

February 13 from 9:30 A.M. to 12 P.M.
NH Liquor & Wine Outlet #76
Route 95 Northbound, Hampton

February 20 from 9 A.M. to 12 P.M.
NH Department of Revenue Administration
109 Pleasant Street, Concord

February 27 from 9:30 A.M. to 12 P.M.
Pease Public Library
1 Russell Street, Plymouth

Reservations are required for training sessions and class sizes are limited. Retailers who wish to register may do so via email at tobacco@dra.nh.gov or call (603) 230-4359.

For information on the New Hampshire Tobacco Tax, visit www.revenue.nh.gov/faq/tobacco.

About the New Hampshire Department of Revenue Administration

The New Hampshire Department of Revenue Administration (NHDRA) is responsible for fairly and efficiently administering the tax laws of the State of New Hampshire. NHDRA collects approximately 80% of New Hampshire’s general taxes. During Fiscal Year 2019, NHDRA collected \$2.15 billion in taxes, most of which went to the New Hampshire General Fund and Education Trust Fund. NHDRA also provides assistance to municipalities in budgeting, finance and real estate appraisal.

NHDRA administers and collects the following taxes at the state level: Business Enterprise Tax, Business Profits Tax, Communications Services Tax, Interest and Dividends Tax, Meals and Rooms Tax, Medicaid Enhancement Tax, Nursing Facility Quality Assessment, Tobacco Tax, Taxation of Railroads, Utility Property Tax, Real Estate Transfer Tax; and the following taxes at the local level: Property Tax, Excavation Tax, Timber Tax. To learn more about NHDRA, please visit www.revenue.nh.gov.

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