

New Hampshire Department of Revenue Administration

Fiscal Note Quick Guide

25-0933.0

SB 80, *consolidating licensing, auditing, and enforcement responsibilities for wholesale and retail e-cigarettes sales under the liquor commission.*

Commerce

This bill consolidates licensing, auditing, and enforcement responsibilities for wholesale and retail e-cigarettes sales under the liquor commission.

The proposed legislation would establish a requirement for wholesalers and manufacturers of tobacco products to be licensed with the liquor commission in addition to the DRA prior to engaging in business in this state. It would also require retailers of tobacco products to purchase products only from persons licensed by the liquor commission and would require the commissioner of the DRA to report any violation of RSA Chapter 78 to the liquor commission.

As presently drafted, the proposed legislation could cause confusion between the licenses required which are both simply referred to as licenses, although in the proposed legislation, DRA's license is referred to incorrectly as a certificate of good standing. DRA suggested that RSA 78 be amended to refer to a tobacco tax license with appropriate reference in the proposed legislation to avoid confusion.

The proposed legislation would be effective on July 1, 2025.

The proposed legislation would not result in any additional administrative costs that could not be absorbed in the DRA operating budget.

The fiscal impact of the proposed legislation is indeterminable by DRA.