

**New Hampshire Department of Revenue Administration
45 Chenell Drive, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE
TIR 2008-010 October 1, 2008**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Customer Service at (603) 271-2191.

The purpose of this information release is to alert Tobacco Tax licensees of an increase in the tobacco tax rate and the requirement to file a tobacco floor tax return. If you have any questions about this law change or the Department's interpretation, please call (603) 271-2191.

TOBACCO TAX RATE CHANGE ON HOLD PENDING COMMISSIONER'S CERTIFICATION

As of October 1, 2008, and until certification by the Office of the Commissioner, the Tobacco Tax rate remains \$1.08 per pack of 20 cigarettes and \$1.35 per pack of 25 cigarettes. The Department is currently in a holding pattern until internal/external audits are complete, at which time such certification can be made.

In accordance with 2007 NH Laws 296:15 -17, the Commissioner shall certify no later than October 15, 2008 to the Legislature the amount of "tobacco tax revenue received for the period of July 1, 2008 through September 30, 2008..." Upon such certification, the Department shall issue an additional TIR and press release notifying the public whether the amount of total revenue received achieved the \$50,000,000.00 threshold, upon which the tax increase is triggered.

If the Tobacco Tax rate is increased, the *Tobacco Floor Tax Inventory Form and Return* referenced in TIR 2008-009 shall be due no later than 20 days after the Commissioner's certification. If a Taxpayer has performed its inventory and has submitted the inventory form to the Department, then a new inventory must be performed on the day of the Commissioner's certification and a new Tobacco Floor Tax Inventory Form and Return must be submitted. New forms may be requested from the Department or downloaded from the Department's website. All other guidance provided in TIR 2008-009 remains valid.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301 or by contacting them at (603) 271-2318.