

New Hampshire Department of Revenue Administration
109 Pleasant Street, Concord, NH 03301

TECHNICAL INFORMATION RELEASE
TIR 2010-005 Date June 18, 2010

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 Central Taxpayer Services at (603) 271-2191.

Tobacco Tax Increase For Tobacco Products Other Than Cigarettes

The New Hampshire Legislature has enacted an increase in the New Hampshire Tobacco Tax on tobacco products other than cigarettes (RSA 78:7-c), effective June 10, 2010. The tax rate for tobacco products other than cigarettes, except premium cigars, has increased **from 48.59 percent to 65.03 percent** of the wholesale sales price. Please note that the Tobacco Tax rate for each pack containing 20 or 25 cigarettes did not increase.

For the June 2010 reporting period, Wholesalers are required to submit two (2) Wholesalers' Smokeless Tobacco Tax Returns (Form DP-151) to the New Hampshire Department of Revenue Administration. One return will report wholesale tobacco sales from June 1, 2010 thru June 9, 2010, using the tax rate of 48.59% on Line 4. The second return will report wholesale tobacco sales from June 10, 2010 thru June 30, 2010, using the new tax rate of 65.03% on Line 4. Both returns are due on July 15, 2010.

A copy of this TIR with two (2) copies of the Wholesalers' Smokeless Tobacco Tax Return (DP-151) are being mailed to each licensed wholesaler. Any wholesalers who do not receive the form in the mail are responsible for obtaining the form either on-line at nh.gov/revenue/forms or by calling our forms line at (603) 271-2192.

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, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 271-2191.