

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

**TECHNICAL INFORMATION RELEASE
TIR 2018-006 Date: December 14, 2018**

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 Taxpayer Services at (603) 230-5920.

Electricity Consumption Tax Repealed Effective January 1, 2019

The purpose of this Technical Information Release is to advise electricity consumers, electricity providers, tax practitioners, and the general public of the repeal of the RSA 83-E Electricity Consumption Tax (ECT) effective January 1, 2019.

Under current law, the ECT is imposed on the consumption of electricity in this state at the rate of \$.00055 per kilowatt hour. The ECT is paid by the consumer on their electric bill and collected and remitted to the Department of Revenue Administration (Department) by the electricity provider monthly. The ECT return must be filed by the electricity provider on the 15th day of the second month following the month in which the tax is required to be collected from the consumer.

During the 2017 Legislative Session, the New Hampshire Legislature passed and Governor Sununu signed into law House Bill 517 (Chapter 156, Section 224-227, Laws of 2017), repealing the ECT effective January 1, 2019.

Effective January 1, 2019, electricity providers shall discontinue collecting the ECT from electricity consumers. Any ECT required to be collected, and any ECT received by electricity providers for taxable periods prior to January 1, 2019 shall be remitted to the Department in accordance with RSA 83-E. Taxable periods prior to January 1, 2019 shall remain subject to audit and collection by the Department in accordance with RSA 83-E.

Additional information about the ECT can be obtained by referencing RSA 83-E and N.H. Code of Admin. Rules Rev 2600, which can both be accessed on the Department's [website](#).

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) 230-5920.