

HB 487-FN – AS INTRODUCED

2013 SESSION

13-0579  
09/04

HOUSE BILL            ***487-FN***

AN ACT                relative to refunds for tobacco tax stamps.

SPONSORS:            Rep. Almy, Graf 13

COMMITTEE:          Ways and Means

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ANALYSIS

The bill limits refunds for tobacco tax stamp purchasers, unless the purchaser has ceased to do business as a licensed tobacco wholesaler in the state of New Hampshire.

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Explanation:          Matter added to current law appears in ***bold italics***.  
                                Matter removed from current law appears ~~[in brackets and struck through]~~  
                                Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Thirteen*

AN ACT                   relative to refunds for tobacco tax stamps.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1           1 Resale of Stamps; Redemption. RSA 78:10 is repealed and reenacted to read as follows:  
2           78:10 Resale of Stamps; Redemption.

3           I. No wholesaler shall sell or transfer any stamps issued under RSA 78:9. No refund shall  
4 be allowed for stamps already transferred to a wholesaler, unless the purchaser has ceased to do  
5 business as a licensed tobacco wholesaler in the state of New Hampshire, or unless a condition below  
6 applies.

7           (a) Within one year from the purchase date, if stamps and metered impressions are  
8 destroyed after affixing to outdated, damaged, or unsaleable tobacco products, upon presentation of  
9 evidence of such destruction satisfactory to the commissioner; or

10           (b) Within one year from the purchase date, if outdated, damaged, or unsaleable tobacco  
11 products are exempted from bearing stamps by the commissioner under rules adopted under  
12 RSA 541-A.

13           II. The state treasurer shall provide, out of money collected under this chapter, the funds  
14 necessary for redemption or refund.

15           2 Effective Date. This act shall take effect 60 days after its passage.

**HB 487 FISCAL NOTE**

AN ACT                    relative to refunds for tobacco tax stamps.

**FISCAL IMPACT:**

The Department of Revenue Administration states this bill, **as introduced**, will have an indeterminable impact on state revenues in FY 2013 and each year thereafter. This bill will have no fiscal impact on state, county, and local expenditures, or county and local revenue.

**METHODOLOGY:**

The Department of Revenue Administration states this bill provides that refunds for tobacco stamps already transferred to the wholesaler shall only be allowed if the purchaser has ceased to do business as a licensed tobacco wholesaler in New Hampshire; within one year from the date of purchase if the stamps are destroyed after affixing to outdated, damaged, or unsaleable tobacco products; or within one year from the date of purchase if outdated, damaged, or unsaleable tobacco products are exempted from bearing stamps. The Department states the proposed change would eliminate the potential for any refund of tobacco tax stamps for reasons other than those listed. The Department does not keep specific data as to the reasons for the refund of tobacco stamps, and cannot predict how many, if any, refund requests may be filed in the future for reasons other than those listed in the proposed law. The exact fiscal impact cannot be determined at this time.