

HB 1810-FN - AS INTRODUCED

2026 SESSION

26-3127  
08/06

HOUSE BILL            ***1810-FN***

AN ACT                relative to a road salt fee to support certified winter road maintenance practices.

SPONSORS:            Rep. Darby, Hills. 11

COMMITTEE:          Ways and Means

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ANALYSIS

This bill imposes a fee on all bulk road salt, road salt mix, and brine sold in New Hampshire, which shall be collected and remitted annually by a certified road salt bulk seller and deposited into the road salt mitigation fund.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to a road salt fee to support certified winter road maintenance practices.

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

1 1 New Subdivision; Road Salt Fee and Mitigation Fund. Amend RSA 21-J by inserting after  
2 section 49 the following new subdivision:

3 Road Salt Fee and Mitigation Fund

4 21-J:50 Road Salt Fee.

5 I. In this subdivision:

6 (a) "Salt" means sodium chloride, calcium chloride, magnesium chloride, or any other  
7 substance containing chloride.

8 (b) "Road salt" means treated road salt, untreated road salt, and solar salt sold in bulk  
9 intended for the treatment of winter roads.

10 (c) "Road salt mix" means a mixture of road salt and salt premixed and sold in bulk for  
11 the treatment of winter roads.

12 (d) "Brine" means a liquid solution of water and chloride compound sold in bulk intended  
13 for the treatment of winter roads.

14 (e) "Sold in bulk" means that the purchase of road salt or road salt mix by the ton or by  
15 the cubic yard, or brine sold by the gallon.

16 (f) "Equivalent salt ton" means the amount of road salt mix to provide one ton of road  
17 salt given the road salt mix ratio, and the amount of brine with one ton of diluted road salt.

18 (g) "Road salt bulk seller" means a business that sells bulk road salt, bulk road salt mix  
19 or bulk brine.

20 (h) "Department" means the department of revenue administration.

21 II. There shall be a fee on all bulk road salt, road salt mix, or brine sold to New Hampshire  
22 businesses, organizations, municipalities and state agencies of \$4 per ton, \$4 dollars per yard for  
23 road salt, and \$4 dollars per equivalent salt ton for road salt mix or brine. The fee shall be paid by  
24 the road salt bulk seller who provides bulk road salt, road salt mix, or brine to New Hampshire  
25 businesses, organizations, municipalities and state agencies. The road salt bulk seller shall provide  
26 a receipt to the purchaser of bulk road salt, road salt mix, or brine indicating the fee paid by the  
27 seller.

28 III. By April 1 of each year, the road salt bulk seller shall file a return, on a form provided  
29 by the department of revenue administration, to the department and remit payment equivalent to  
30 the rate prescribed in paragraph II for all such bulk road salt, road salt mix, or brine acquired  
31 between the last day of February of the prior year and first day of March of the current year.

1 IV. Each road salt bulk seller shall keep complete and accurate records of all bulk road salt,  
2 road salt mix, and brine sales to New Hampshire businesses, organizations, municipalities and state  
3 agencies. Complete records shall be safely preserved for 3 years to insure permanency and  
4 accessibility for inspection by the commissioner of the department of revenue administration. The  
5 commissioner may examine the books, papers, and records of any road salt bulk seller doing business  
6 in this state, to determine whether the fee imposed by this chapter has been fully paid. If, after an  
7 audit of the returns, books, and records of a road salt bulk seller the department determines there is  
8 a deficiency with respect to the fee due under this chapter, the department shall assess the fee and  
9 all applicable additions to fee pursuant to RSA 21-J due to the state against the person liable, give  
10 notice of the assessment to the person liable, and make demand upon that person for payment.

11 V. A New Hampshire business, organization, municipality and state agency who purchases,  
12 imports, receives, or otherwise acquires bulk road salt, road salt mix, or brine from a seller other  
13 than a road salt bulk seller certified under this section and who does not have documentation to  
14 evidence fee paid under this chapter shall file a return on a form provided by the department to the  
15 department and remit payment equivalent to the rate prescribed in paragraph II before the first day  
16 of April of each year for all such bulk road salt, road salt mix, or brine acquired between the last day  
17 of February of the prior year and first day of March of the current year.

18 VI. A New Hampshire business, organization, municipality and state agency which fails to  
19 pay any amount due in paragraph V shall pay, in addition to the amount of fee due, interest as  
20 prescribed in RSA 21-J:28 and penalties as prescribed in RSA 21-J:33, VIII.

21 VII. Fee revenue on all bulk road salt, bulk road salt mix, and brine sold in this state  
22 imposed by this section shall be deposited in the road salt mitigation fund established in RSA 489-  
23 D:2.

24 21-J:51 Road Salt Bulk Seller; Certification Required.

25 I. No road salt bulk seller shall engage in the business of selling or distributing road salt,  
26 road salt mix, or brine in this state, unless it is registered with the secretary of state, and it has  
27 obtained a road salt bulk seller certificate from the department of revenue administration. The  
28 registration fee shall be \$200 and be valid for 5 years.

29 II. Any person who sells bulk road salt, road salt mix, or brine without a road salt bulk  
30 seller certificate shall be subject to criminal penalties as provided in RSA 21-J:39.VI.

31 21-J:52 Rulemaking. The department of revenue administration shall adopt rules under RSA  
32 541-A relative to the forms required for the collection and administration of the fee on bulk road salt,  
33 road salt mix, or brine and for any other matters necessary to carry out this subdivision.

34 2 New Chapter; Road Salt Mitigation Program. Amend RSA by inserting after chapter 489-C  
35 the following new chapter:

36 CHAPTER 489-D

37 ROAD SALT MITIGATION PROGRAM

1           489-D:1 Road Salt Mitigation Program.

2           I. There is established in the department of environmental services the road salt mitigation  
3 program. The program shall:

4                 (a) Inform and educate the public of the impacts of road salt to New Hampshire water  
5 bodies, wells, and public water supplies.

6                 (b) Provide grants to the state, municipalities, and businesses in good standing with the  
7 commercial applicator certification program under RSA 489-C:2 and municipal winter maintenance  
8 certification program RSA 489-C:2-a to acquire and maintain equipment, facilities, systems, and  
9 practices to comply with said programs. In no instance shall the grant exceed the total eligible costs.

10           II. The department of environmental services shall:

11                 (a) Administer and enforce the road salt mitigation program to assist the state,  
12 municipalities, and businesses with the cost of procuring and maintaining equipment to meet the  
13 requirements of the commercial applicator certification program or municipal winter maintenance  
14 program. For purposes of this subparagraph, administration includes oversight of the grant  
15 expenditures to ensure they are not misused.

16                 (b) Award grant funds to projects that meet the following criteria:

17                         (1) The project is or was necessary to comply with the commercial applicator  
18 certification RSA 489-C:2 or municipal winter maintenance certification program RSA 489-C:2-  
19 aprogram.

20                         (2) The applicant has demonstrated, to the satisfaction of the department, has  
21 received and maintained the appropriate commercial applicator certification or municipal winter  
22 maintenance certification.

23           III. Beginning December 1, 2026, the department of environmental services shall annually  
24 prepare and file a report with the general court evaluating the progress towards reducing salt  
25 pollution in New Hampshire water bodies and water supplies, whether it continues to provide the  
26 maximum benefit to New Hampshire citizens, and whether the department recommends any  
27 changes to the road salt mitigation program.

28           IV. The department of environmental services shall adopt rules, under RSA 541-A, relative  
29 to administering the road salt mitigation program.

30           489-D:2 Road Salt Mitigation Program Fund. There is hereby established in the department of  
31 environmental services the road salt mitigation grant fund which shall be maintained by the state  
32 treasurer in distinct and separate custody from all other funds. The state treasurer may invest the  
33 fund in accordance with RSA 6:8. Any earnings on fund moneys shall be added to the fund. All  
34 moneys in the fund shall be nonlapsing and continually appropriated to the department of  
35 environmental services. The road salt mitigation grant fund shall be used to fund grants and  
36 reimbursements in accordance with this subdivision. Funds from fee revenue on all bulk road salt,  
37 bulk road salt mix, and brine sold in this state imposed by RSA 21-J:50, any bond proceeds, grants,

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1 legislative appropriations, donations, and other funds shall be credited to this fund. No funds from  
2 the general fund shall be used to cover the cost of the road salt mitigation program.

3       3 Effective Date. This act shall take effect 60 days after its passage.

**HB 1810-FN- FISCAL NOTE**  
**AS INTRODUCED**

AN ACT relative to a road salt fee to support certified winter road maintenance practices.

**FISCAL IMPACT:**

<b>Estimated State Impact</b>				
	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
<b>Revenue</b>	\$0	\$0	Indeterminable Increase (estimated at \$4 million per FY)	
<i>Revenue Fund(s)</i>	Road Salt Mitigation Fund			
<b>Expenditures*</b>	\$0	\$388,000 (General Fund) \$785,600 (Highway Fund) \$4,000,000 (Road Salt Mitigation Fund)	\$266,000 (General Fund) \$785,600 (Highway Fund) \$4,000,000 (Road Salt Mitigation Fund)	\$354,000 (General Fund) \$785,600 (Highway Fund) \$4,000,000 (Road Salt Mitigation Fund)
<i>Funding Source(s)</i>	General Fund and Highway Fund and Road Salt Mitigation Fund			
<b>Appropriations*</b>	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			

\*Expenditure = Cost of bill

\*Appropriation = Authorized funding to cover cost of bill

<b>Estimated Political Subdivision Impact</b>				
	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
<b>County Revenue</b>	\$0	\$0	\$0	\$0
<b>County Expenditures</b>	\$0	Indeterminable Increase (less than \$10,000 per FY per county)		
<b>Local Revenue</b>	\$0	\$0	\$0	\$0
<b>Local Expenditures</b>	\$0	Indeterminable Increase Less than \$10,000 per FY (municipalities that apply less than 2,500 tons of salt) Less than \$100,000 per FY (municipalities that apply between 2,501 and 25,000 tons of salt)		

**METHODOLOGY:**

This bill creates a fee of \$4 per ton, yard, or equivalent ton on bulk road salt, road salt mix, and brine sold in New Hampshire. The fee is to be paid by bulk sellers and remitted annually to the Department of Revenue Administration (DRA). All sellers shall require certification which includes a \$200 registration fee valid for 5 years. The revenue will be deposited into a newly

established Road Salt Mitigation Fund, which will support grants administered by the Department of Environmental Services (DES) for certified winter road maintenance practices. The bill outlines definitions, record keeping requirements, penalties for noncompliance, and mandates rulemaking by DRA and DES. It also establishes the Road Salt Mitigation Program to help municipalities and businesses comply with winter maintenance certification standards and requires annual reporting on the program's effectiveness as well as to award grant funds to projects that meet certain criteria.

The Department of Environmental Services (DES) estimates that approximately \$4 million will be deposited annually into the Road Salt Mitigation Fund beginning in FY 2028. This estimate is based on DES's calculation that 1,000,000 tons, yards, or equivalent units of de-icing materials are applied statewide each year, 196,000 tons by DOT, 413,000 tons by commercial contractors, and 391,000 tons by municipalities. These figures are rounded estimates developed in consultation with DOT and the NHDES Green Snow Pro Program, and may vary from year to year. It is assumed that these materials are restocked annually and subject to the proposed \$4 per ton fee, which generates the projected revenue.

To administer the program, DES anticipates needing one additional staff position, with associated costs of \$84,000 in FY 2027, \$108,000 in FY 2028, and \$110,000 in FY 2029. DES also expects to incur additional expenses related to grant awards. While the bill does not explicitly state whether fee revenue can be used for administrative costs, DES assumes it can and expects the \$4 million in annual revenue to offset these expenses. Over time, DES anticipates that costs incurred by DOT, counties, and municipalities will be partially offset through eligibility for grant funding.

The Department of Revenue Administration (DRA) would administer the fee, which must be reported and paid annually by April 1 for the preceding tax year. The proposed definition of the tax year, "between the last day of February of the prior year and the first day of March of the current year" excludes both the start and end dates of the tax year. To prevent confusion, DRA recommends defining the road salt tax year as "beginning March 1 and ending February 28, or February 29 in leap years". Additionally, The Department of Revenue Administration (DRA) notes that while road salt bulk sellers are required to maintain records and are subject to audits, the proposed legislation does not include a corresponding provision for purchasers. DRA recommends that such a provision be added to ensure comprehensive oversight and compliance.

The proposed legislation would require the DRA to expand its Revenue Information Management System (RIMS), with an estimated one-time cost of \$248,000 in FY 2027. In addition, DRA would need to develop forms, rules, and procedures to administer the fee, necessitating the

creation of several new positions: one in the Collections Division to manage registrations and renewals beginning in FY 2027; one in the Taxpayer Services Division to process returns starting in FY 2028; and one in the Audit Division beginning in FY 2028 to maintain current levels of audit quality and coverage. A breakdown of the associated position costs is provided below.

<b>DRA ESTIMATED FISCAL IMPACT (ROUNDED)</b>			
	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
Tax Field Auditor 1 Salary and Benefits	\$0	\$45,000	\$91,000
Clerk IV Salary and Benefits	\$56,000	\$77,000	\$80,000
Tax Examiner II Salary and Benefits	\$0	\$36,000	\$73,000
RIMS Expansion	\$248,000	\$0	\$0
<b>Total Estimated Cost</b>	<b>\$304,000</b>	<b>\$158,000</b>	<b>\$244,000</b>

The Department of Transportation (DOT) has used an average of approximately 196,400 tons (rounded) of rock salt annually over the last five winters. This salt is procured in bulk through annually bid contracts, resulting in yearly fluctuations in both vendor and price per ton. At a rate of \$4 per ton, the projected cost increase would total \$785,600, impacting the agency's Winter Maintenance budget (AU 2928). This represents a 5.5% rise in the per-ton cost and a 2.13% increase in the overall Winter Maintenance budget, based on the five-year average.

The New Hampshire Municipal Association (NHMA) states this bill will result in an indeterminable increase in municipal expenses. For municipalities applying less than 2,500 tons of road salt or its equivalent, costs are expected to be under \$10,000. These expenses could be offset by grants awarded through the Road Salt Mitigation Program and may be further reduced if certified bulk road salt sellers choose not to pass the full fee on to municipalities. DES with data from the University of New Hampshire Technology Transfer Center states that over 200 communities use between 300 and 5,000 tons of salt annually. With the supply subject to the \$4 per ton fee, costs are expected to range from \$1,200 for small communities to \$20,000 for large ones. Smaller communities often rely on commercial contractors for snow and ice management, while some use sand instead of salt, making it difficult to estimate exact costs due to varying usage.

The New Hampshire Association of Counties (NHAC) states the fiscal impact of this bill to be under \$10,000. Any county expenses related to compliance, reporting, or record keeping for the road salt fee and mitigation fund are expected to be minimal. Since road salt usage varies annually based on weather conditions, counties cannot assign a fixed cost. DES estimates that counties will apply about 2,500 tons of salt annually, based on data from medium-sized commercial contractors in the Voluntary Certified Commercial Salt Applicator Program. In FY 2027, counties are expected to spend \$5,000 each as the \$4 per-ton fee applies to half of their

annual salt use (1,250 tons). Starting in FY 2028, once the Salt Mitigation Fund is active, counties are estimated to see an annual increase of \$10,000 due to the fee on the full 2,500 tons.

This bill adds, deletes, or modifies a criminal penalty, or changes statute to which there is a penalty for violation. Therefore, this bill may have an impact on the judicial and correctional systems, which could affect prosecution, incarceration, probation, and parole costs, for the state, as well as county and local governments. A summary of such costs can be found at: [https://gencourt.state.nh.us/lba/Budget/Fiscal\\_Notes/JudicialCorrectionalCosts.pdf](https://gencourt.state.nh.us/lba/Budget/Fiscal_Notes/JudicialCorrectionalCosts.pdf)

**AGENCIES CONTACTED:**

Department of Revenue Administration, Department of Transportation, Department of Administrative Services, Department of Environmental Services, New Hampshire Municipal Association, New Hampshire Association of Counties, Judicial Branch, Judicial Council, Department of Justice, and Department of Corrections