

SB 524 - AS AMENDED BY THE SENATE

02/05/2026 0530s

2026 SESSION

26-2156

08/05

SENATE BILL **524**

AN ACT enabling on-premises licensees to deliver liquor to customers who order a meal for home delivery and establishing a commission to develop a regulatory framework for tincture products containing alcohol.

SPONSORS: Sen. McGough, Dist 11; Sen. Innis, Dist 7; Sen. Lang, Dist 2; Sen. Fenton, Dist 10; Sen. Pearl, Dist 17; Sen. Gannon, Dist 23; Rep. B. Boyd, Hills. 12; Rep. Hunt, Ches. 14; Rep. Potucek, Rock. 13; Rep. Presa, Hills. 12; Rep. Miles, Hills. 12

COMMITTEE: Commerce

AMENDED ANALYSIS

This bill enables on-premises licenses to deliver liquor to customers who order a meal for home delivery. The bill also establishes a commission to develop a regulatory framework for tincture products containing alcohol.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 enabling on-premises licensees to deliver liquor to customers who order a meal for home delivery and establishing a commission to develop a regulatory framework for tincture products containing alcohol.

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

1 1 Transportation of Beverages and Wine; Liquor Included. Amend RSA 179:15, III-IV to read as
2 follows:

3 III.(a) Notwithstanding the provisions of paragraph II, an on-premises licensee may
4 purchase a restaurant delivery license from the commission for \$250. Such license shall expire one
5 year after the date of issue and may be renewed by an on-premises licensee for \$250 each year.

6 **(b) An on-premises licensee may only deliver or sell for take-out, products such**
7 **licensee is authorized to sell.**

8 ~~[(b)]~~ (c) An on-premises licensee in possession of a restaurant delivery license shall
9 ~~[only]~~ be permitted to transport beverages and wines for delivery to consumers subject to the
10 following requirements:

11 (1) All deliveries of beverages, **liquors**, and wines shall be accompanied by food
12 prepared by the restaurant delivery licensee and ordered by the consumer;

13 (2) All deliveries of beverages, **liquors**, and wine conducted pursuant to this section
14 shall be undertaken during the on-premises licensee's hours of operation and shall be delivered only
15 to areas where the sale of alcoholic beverages is permitted;

16 (3) All deliveries of beverages, **liquors**, and wine shall be solely for the personal
17 consumption of the consumer and not for resale;

18 (4) All beverages and wines transported pursuant to RSA 179:15, II shall be
19 transported in their original, manufactured, sealed containers;

20 (5) **All drinks containing liquor transported pursuant to RSA 179:15, II shall**
21 **be transported in a sealed container provided by the restaurant delivery license. The**
22 **container shall clearly identify the licensee from which the alcoholic beverage was**
23 **purchased. The sealed container shall use a closure that clearly demonstrates when the**
24 **container has been opened.**

25 (6) Any individual engaged in the delivery of beverages and wines pursuant to this
26 section shall be an employee who regularly receives a W-2 from the on-premises licensee and is at
27 least 21 years of age; and

28 ~~[(6)]~~ (7) During deliveries conducted under this section, the person engaged in
29 making the delivery shall acquire a signed receipt from the consumer. Consumers who appear

1 visibly intoxicated or who a reasonable and prudent person would know are intoxicated, who do not
2 produce identification verifying the consumer's age, or who fail to sign a receipt shall not be entitled
3 to his or her delivery of beverages, *liquors*, or wine.

4 ~~(e)~~ (d) No holder of a restaurant delivery license or on-premises license shall deliver
5 any alcoholic beverage to any college, university, or school, whether public or private, located within
6 the state. No holder of a restaurant delivery license or on-premises license shall deliver any
7 alcoholic beverage to any public library, public playground, or public park.

8 IV. A person holding an on-premises license engaged in take-out services may include
9 beverages, *liquors*, and wine with meals sold to a consumer for consumption by the consumer and
10 not for resale. The requirements set forth in subparagraph III(b) shall apply to any take-out meal
11 sold with beverages, *liquors*, or wine.

12 2 New Section; Commission Established. Amend RSA 175 by inserting after section 11 the
13 following new section:

14 175:12 Commission Established. There is established a commission to develop a regulatory
15 framework for tincture products containing alcohol.

16 I. The members of the commission shall be as follows:

17 (a) One member of the senate, appointed by the president of the senate.

18 (b) Two members of the house of representatives, appointed by the speaker of the house
19 of representatives.

20 (c) A liquor enforcement official, appointed by the liquor commission.

21 (d) A representative of the department of health and human services, appointed by the
22 commissioner.

23 II. Members of the commission shall serve without compensation, except that legislative
24 members of the commission shall receive mileage at the legislative rate when attending to the duties
25 of the commission.

26 III. The commission shall develop a regulatory framework for tincture products containing
27 alcohol, including appropriate requirements for licensing, testing, inspections, and auditing. The
28 commission shall identify any existing federal or state laws that regulate such products, including
29 age restrictions on such products. In the performance of its duties, the commission may solicit
30 information and testimony from individuals and agencies with experience or expertise relevant to
31 the study.

32 IV. The members of the commission shall elect a chairperson from among the members. The
33 first meeting of the commission shall be called by the senate member. The first meeting of the
34 commission shall be held within 45 days of the effective date of this section. Three members of the
35 commission shall constitute a quorum.

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1 V. The commission shall report its findings and any recommendations for proposed
2 legislation to the president of the senate, the speaker of the house of representatives, the senate
3 clerk, the house clerk, the governor, and the state library on or before November 1, 2026.

4 3 Repeal. RSA 175:12, relative to the commission to develop a regulatory framework for
5 tincture products containing alcohol, is repealed.

6 4 Effective Date.

7 I. Section 1 of this act shall take effect 60 days after its passage.

8 II. Section 3 of this act shall take effect November 1, 2026.

9 III. The remainder of this act shall take effect upon its passage.

SB 524- FISCAL NOTE
AS AMENDED BY THE SENATE (AMENDMENT # 2026-0530s)

AN ACT enabling on-premises licensees to deliver liquor to customers who order a meal for home delivery and establishing a commission to develop a regulatory framework for tincture products containing alcohol.

FISCAL IMPACT:

| Estimated State Impact | | | | |
|--------------------------|---|---|---|---|
| | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
| Revenue | \$0 | Indeterminable Increase - \$150,000 | Indeterminable Increase - \$160,000 | Indeterminable Increase - \$175,000 |
| <i>Revenue Fund(s)</i> | Liquor Fund/General Fund - Liquor revenue is credited to the Liquor Fund, with net revenues after expenditures being credited to the State General Fund | | | |
| Expenditures* | \$0 | \$0 | \$0 | \$0 |
| <i>Funding Source(s)</i> | None | | | |
| Appropriations* | \$0 | \$0 | \$0 | \$0 |
| <i>Funding Source(s)</i> | None | | | |

*Expenditure = Cost of bill

*Appropriation = Authorized funding to cover cost of bill

METHODOLOGY:

This bill enables on-premises licensees to deliver liquor to customers who order a meal for home delivery and establishes a commission to develop a regulatory framework for tincture products containing alcohol. The bill authorizes the Liquor Commission to issue a restaurant delivery license for \$250 annually and permits delivery of alcoholic beverages subject to statutory requirements. The bill also establishes a temporary commission to study and develop recommendations regarding tincture products containing alcohol with the commission being repealed on November 1, 2026.

The Liquor Commission states this bill will result in an increase in state revenues beginning in FY 2027 due to the creation of the new \$250 restaurant delivery license. The Commission indicates that approximately 2,400 on-premises licensees could qualify for this license; however, the number that would choose to purchase a license cannot be predicted.

Using an assumption that approximately 25% of eligible licensees in the first year may participate with slight growth each year there after, the Commission estimates licensing revenue

of approximately: FY 2027: \$150,000 (2,400 x 25% x \$250), FY 2028: \$160,000, and FY 2029: \$175,000. The Commission notes that state expenditures will not increase because the additional administrative workload can be absorbed within existing staff and resources.

Additionally, expanding the ability for consumers to purchase alcoholic beverages that are subject to the Meals and Rooms Tax may result in an indeterminable increase in state General Fund revenue. The extent of the increase cannot be determined because the number of sales, average drink price, and consumer demand for takeout mixed drinks are unknown.

AGENCIES CONTACTED:

Liquor Commission