

Senate Commerce Committee

Declan Donahue 271-3324

SB 80-FN, consolidating licensing, auditing, and enforcement responsibilities for wholesale and retail e-cigarette sales under the liquor commission.

Hearing Date: February 4, 2025

Time Opened: 10:15 a.m.

Time Closed: 10:20 a.m.

Members of the Committee Present: Senators Innis, Murphy, McGough, Fenton and Reardon

Members of the Committee Absent: Senator Ricciardi

Bill Analysis: This bill consolidates licensing, auditing, and enforcement responsibilities for wholesale and retail e-cigarettes sales under the liquor commission.

Sponsors:

Sen. Lang

Sen. Pearl

Rep. Almy

Who supports the bill: Senator Tim Lang, Alicia Preston and Brett Scott (NH Vapors Association)

Who is neutral on the bill: New Hampshire Department of Revenue Administration

Summary of testimony presented in support:

Senator Lang

This bill came out of a study commission looking at the equal enforcement of tobacco laws. The Department of Revenue covers licensing of wholesalers for tax purposes, while Liquor Enforcement does the investigation of retailers. They sometimes work against each other and duplicate investigations. To address this, SB 80-FN consolidates enforcement and licensing. Amendment #2025-0229s clarifies the auditing ability stays with the Department of Revenue, but the licensing and enforcement authority has been given to the Liquor Commission.

Alicia Preston and Brett Scott, NH Vapors Association

The association requested the study commission last year to determine how many distributors weren't paying taxes. Members of the association know they are being undercut by those dodging taxes, decimating profit margins for those abiding by the law. This creates an unfair market in favor of those dodging taxation, which is

addressed by Liquor Enforcement establishing a greater presence in stores to enforce compliance.

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Date Hearing Report completed: February 7, 2025