

Senate Transportation Committee

Vivian Hall 271-3091

HB 1485-FN, relative to eligibility and fees for late refund requests of road tolls.

Hearing Date: February 17, 2026

Time Opened: 1:20 p.m.

Time Closed: 1:31 p.m.

Members of the Committee Present: Senators McConkey, Prentiss and Fenton

Members of the Committee Absent : Senators Ricciardi and Ward

Bill Analysis: This bill clarifies that agencies of political subdivisions within the state may receive a waiver of filing deadlines for just cause without being subject to the associated fee, and limits such waivers to once every 3 years per requester.

Sponsors:

Rep. Cormen

Who supports the bill: Representative Thomas Cormen, Grafton District 15; and Robert Moses, Britton Lumber.

Who opposes the bill: None.

Who is neutral on the bill: None.

Summary of testimony presented in support:

Representative Tom Cormen, Grafton District 15

- Rep. Cormen introduced HB 1485-FN.
- He stated that this bill was a constituent request and said the constituent would provide testimony.
- RSA 260:32 mandates a \$0.18 tax on every gallon of gas. The tax is intended to fund maintenance of roads. This assumes that when you buy a gallon of gas you will be driving on the roads. Not all fuel is for vehicles that are driven on the roads. There is a provision that allows people to get a refund on that tax.
- Refund requests are due April 15th.
- This bill would allow groups other than state agencies to request a late refund with a slight penalty. The penalty would be 15% of the refund or \$50, whichever amount is greater.

Robert Moses, Britton Lumber Company

- Mr. Moses explained that his company operates numerous gas-powered loaders and forklifts used exclusively off highway.
- He shared the incident that brought the issue to Rep. Cormen's attention: after a tax return was misplaced and filed late, his appeal for a refund was denied because only government agencies were eligible for late-filed refunds.
- He ultimately sued the Division of Motor Vehicles and was granted a refund.
- He argued that political subdivisions effectively receive a "get out of jail free card," and that this legislation would extend the same refund rights to the general public.
- Mr. Moses stated he is willing to pay a late filing penalty and noted that his company has since changed its business practices, resulting in significantly smaller refunds today.

Senator McConkey asked how much the original refund was for.

Robert Moses said the original refund request was for \$4,218.

Senator McConkey asked if after the adjustment to the business the refund would only be around \$100.

Robert Moses answered yes and that it is standard.

Senator McConkey suggested he speak with someone from the Federal Government about the CDL issues.

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Date Hearing Report completed: February 24, 2026