

Amendment to SB 524

1 Amend the title of the bill by replacing it with the following:

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3 AN ACT relative to the sale of tobacco products, e-cigarettes, devices, e-liquids, or alternative  
4 nicotine products and relative to the licensure and sale of certain liquor products.  
5

6 Amend the bill by replacing all after the enacting clause with the following:

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8 1 Liquor Licenses and Fees; Combination Licenses. Amend RSA 178:18, I-III to read as follows:

9 I. Off-premises licenses shall be issued only for grocery and drug stores. Such licenses shall  
10 authorize the licensees to sell fortified wine, table wine, beverages, and specialty beverages for  
11 consumption only off the premises designated in the licenses and not to other licensees for resale.  
12 Such sale shall be made only in the immediate container in which the beverage, specialty beverage,  
13 wine, or fortified wine was received by the off-premises combination licensee; except that in the case  
14 of the holder of a wholesale distributor license, beverages and specialty beverages may be sold only  
15 in such barrels, bottles, or other containers as the commission may by rule prescribe. ~~[Off-premises  
16 licenses may also authorize the licensee to sell tobacco products or e-cigarettes.]~~ There shall be no  
17 restriction on the number of combination licenses held by any person. The license shall authorize  
18 the licensee to transport and deliver beverages, specialty beverages, ~~[tobacco products, e-cigarettes,]~~  
19 and table or fortified wines ordered from and sold by the licensee in vehicles operated under the  
20 licensee's control or an employee's control.

21 II. All sales of ~~[tobacco, e-cigarettes,]~~ beverages, fortified wines, and table wine shall be  
22 recorded on cash registers. No additional registers shall be added during the remainder of the year  
23 without prior approval of the commission. No rebate shall be allowed for cash registers discontinued  
24 during the license year.

25 ~~[III. The commission may suspend the tobacco, e-cigarettes, or alcohol sales portion of the  
26 license separately under the provisions of RSA 179:57; any revocation shall revoke the entire  
27 license.]~~

28 2 Liquor Licenses and Fees; Retail Wine License. Amend RSA 178:19, I-IV to read as follows:

29 I. A retail wine license may be issued by the commission to any person operating a retail  
30 outlet in this state which shall allow the licensee to sell ~~[tobacco products, e-cigarettes,]~~ fortified  
31 wines~~[,]~~ and table wines directly to individuals at retail on the premises for consumption off the  
32 premises; provided, however, that persons holding any license authorizing the sale of liquor or wine

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1 by the glass under this chapter shall sell the wines authorized pursuant to this section in a separate  
2 area of the premises from the areas licensed for on-premises consumption. A separate license shall  
3 be required with respect to each place of business of an applicant. The license shall authorize the  
4 licensee to transport and deliver fortified and table wines ordered from and sold by the commission  
5 and sold by the licensee in vehicles operated under the licensee's control or an employee's control.

6 II. All sales of wine~~[, tobacco products, and e-cigarettes]~~ shall be recorded on cash registers.  
7 No additional registers shall be added during the remainder of the year without prior approval of the  
8 commission. No rebate shall be allowed for cash registers discontinued during the license year.

9 III. On-premises licensees licensed under this chapter shall maintain separate rooms for  
10 storage, shelving, display~~[, and sale of tobacco products, e-cigarettes,]~~ and fortified and table wine for  
11 consumption off the premises. Such rooms shall be equipped with at least one cash register which  
12 shall be capable of separately registering wine sales, and such rooms shall have an attendant at all  
13 times while open for business. Wine purchased for resale by virtue of the retail wine license shall be  
14 purchased on separate invoices from that wine intended for consumption in the dining room or  
15 lounge, and separate sales records shall be maintained for this purpose.

16 ~~[IV. The commission may suspend the tobacco, e-cigarette, or alcohol sales portion of the  
17 license separately under the provisions of RSA 179:57; any revocation shall revoke the entire  
18 license.]~~

19 3 Liquor Licenses and Fees; Beer Specialty License. Amend RSA 178:19-d, I-VI to read as  
20 follows:

21 I. A beer specialty license may be issued by the commission to any person operating a retail  
22 outlet in this state the primary business of which is the sale of beer as defined in RSA 175:1. A beer  
23 specialty license shall allow the licensee to sell beverage~~[, ]~~ **and** wine~~[, tobacco, and e-cigarettes]~~  
24 products directly to individuals at retail on the premises for consumption off the premises; beer may  
25 be sold in such barrels, bottles, or other containers as the commission may by rule prescribe.

26 II. Beer specialty licensees shall maintain an inventory of 500 or more selection of beer  
27 labels.

28 III. Beer specialty licensees shall maintain an inventory of food and nonalcoholic beverages  
29 which are readily available to the public, the wholesale value of which shall not be less than \$1,000.

30 IV. The commission may establish restrictions on the number of beer specialty licenses held  
31 by any person.

32 V. All sales of beer~~[, tobacco products, and e-cigarettes]~~ shall be recorded on cash registers.  
33 No additional registers shall be added during the remainder of the year without prior approval of the  
34 commission. No rebate shall be allowed for cash registers discontinued during the license year.

35 ~~[VI. The commission may suspend the tobacco, e-cigarette, or alcohol sales portion of the  
36 license separately under the provisions of RSA 179:57.]~~

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1           4 New Subparagraph; Liquor Licenses and Fees; Tobacco Product Seizure. Amend RSA 178:19-  
2 g, I by inserting after subparagraph (d) the following new subparagraph:

3           (e) In addition to any other fines or penalties authorized under this section, the  
4 commission may exercise the seizure authority provided in RSA 178:19-g and may implement a  
5 “seizure in place” method for tobacco products found in violation of RSA 78 or this chapter. The  
6 commission shall adopt rules, pursuant to RSA 541-A, governing the procedures for seizure in place,  
7 custody, and disposition.

8           5 New Section; Liquor Licenses and Fees; Reporting Requirements.. Amend RSA 178 by  
9 inserting after section 19-h the following new section:

10          178:19-i Reporting Requirements.

11           I. The holders of the retail tobacco licenses, tobacco products manufacturers, and tobacco  
12 products wholesalers shall be required to report inventory, loss, purchases and sales to the  
13 commission.

14           II. The commission shall adopt rules, pursuant to RSA 541-A, establishing reporting  
15 requirements and procedures pursuant to this section.

16           6 Enforcement Proceedings and Penalties; Suspension or Revocation; Administrative Fines.  
17 Amend RSA 179:57, I(e) to read as follows:

18           (e) Otherwise fails to carry out in good faith the purposes of this title or if the premises  
19 are regularly the site of violence, the license of such licensee may be suspended or revoked after  
20 notice and hearing, in accordance with RSA 541-A:31-36. Notwithstanding any other provisions of  
21 this chapter, the commission after the appropriate hearing may impose a fine of a specific sum,  
22 which shall not be less than \$100 nor more than \$7,500 for any one offense, ***except for fines issue***  
23 ***under subparagraph (1), which may exceed \$7,500.*** Such a fine may be imposed instead of, or  
24 in addition to, any suspension or revocation of a license by the commission.

25           ***(1) In addition to any other fines or penalties authorized under this section,***  
26 ***a licensee who is found in possession of, selling, delivering, or otherwise receiving illegal,***  
27 ***untaxed, or contraband tobacco products in violation of RSA 78, RSA 178:19-a, 178:19-e, or***  
28 ***179:19-f shall be subject to an administrative fine equal to the amount of state tobacco tax***  
29 ***that would have been due had the tobacco products been lawfully purchased and taxed***  
30 ***under RSA 78.***

31           ***(2) The commission shall adopt rules, pursuant to RSA 541-A, establishing***  
32 ***procedures for the assessment, notice, hearing, and collection of such fines. Such products***  
33 ***shall not be returned to the licensee and shall be destroyed.***

34           7 New Paragraphs; Minors; Tobacco Violations. Amend RSA 126-K:6 by inserting after  
35 paragraph III the following new paragraphs:

36           IV. Notwithstanding RSA 169-B and RSA 169-D, a person 12 years of age and older who  
37 violates this section shall not be considered a delinquent or a child in need of services.

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1           V. Any person who has not attained 21 years of age who violates this section shall be guilty  
2 of a violation and shall be punished by a fine not to exceed \$100 for each offense or shall be required  
3 to complete up to 20 hours of community service for each offense, or both. Where available,  
4 punishment may also include participation in an education program.

5           8 Effective Date. This act shall take effect January 1, 2027.

2026-1492h

AMENDED ANALYSIS

This bill:

I. Creates a fine for a person under 21 years of age who violates the laws relative to use of tobacco products, e-cigarettes, devices, e-liquids, or alternative nicotine products.

II. Changes what types of products businesses with different types of liquor licenses are able to sell.

III. Requires holders of the retail tobacco licenses, tobacco products manufacturers, and tobacco products wholesalers to report inventory, loss, purchases and sales to the liquor commission.

IV. Subjects licensees found in possession of selling or delivering illegal, untaxed, or contraband tobacco products to an administrative fine equal to the amount of state tobacco tax that would have been due had the tobacco products been lawfully purchased and taxed.