

CHAPTER 224
SB 80-FN - FINAL VERSION

03/13/2025 0734s
06/26/2025 2902EBA

2025 SESSION

25-0933
08/05

SENATE BILL ***80-FN***

AN ACT consolidating licensing, auditing, and enforcement responsibilities for wholesale and retail e-cigarettes sales under the liquor commission.

SPONSORS: Sen. Lang, Dist 2; Sen. Pearl, Dist 17; Rep. Almy, Graf. 17

COMMITTEE: Commerce

AMENDED ANALYSIS

This bill consolidates licensing, auditing, and enforcement responsibilities for wholesale and retail e-cigarettes sales under the liquor commission. The bill also provides for tobacco tax certificates to be issued by the department of revenue administration and licenses issued by the liquor commission.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Five

AN ACT consolidating licensing, auditing, and enforcement responsibilities for wholesale and retail e-cigarettes sales under the liquor commission.

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

1 224:1 Notice to Liquor Commission. Amend RSA 78:23 to read as follows:

2 78:23 Notice to Liquor Commission. The commissioner shall provide notice to the liquor commission
3 of ***a violation of this chapter by*** a retailer, [~~whose license has been suspended or revoked by the~~
4 ~~commission~~] ***wholesaler, or manufacturer that results in an assessment, penalty, seizure, suspension or***
5 ***revocation.***

6 224:2 Definitions; Tobacco Product. Amend RSA 126-K:2, XI to read as follows:

7 XI. "Tobacco product" means any product containing, ***made or derived from tobacco or nicotine***
8 ***that is intended for human consumption, including but not limited to cigarettes, electronic cigarettes, loose***
9 ***tobacco, smokeless tobacco, and cigars. Tobacco products shall not include premium cigars or any***
10 ***product that has been approved by the United States Food and Drug Administration for sale as a tobacco***
11 ***cessation product and is being marketed and sold exclusively for such approved use.*** [~~or derived from~~
12 ~~tobacco including, but not limited to, cigarettes, smoking tobacco, cigars, chewing tobacco, snuff, pipe~~
13 ~~tobacco, smokeless tobacco, and smokeless cigarettes. "Tobacco product" shall not include drugs,~~
14 ~~devices, or combination products authorized for sale by the United States Food and Drug Administration,~~
15 ~~as those terms are defined in the federal Food, Drug, and Cosmetic Act.~~]

16 224:3 Definitions; E-Cigarette. Amend RSA 175:1, XXXI-a to read as follows:

17 XXXI-a. "E-cigarette" means any electronic smoking device composed of a mouthpiece, a
18 heating element, a battery, and electronic circuits that may or may not contain nicotine or e-liquid. This
19 term shall include such devices whether they are manufactured as e-cigarettes, e-cigars, or e-pipes, or
20 under any other product name, ***and e-liquid.*** "E-liquid" means any liquid, oil, or wax product containing,
21 but not limited to, nicotine or cannabis intended for use in devices used for inhalation.

22 224:4 Tobacco Products; Definitions. Amend RSA 175:1, LXIV-d and LXIV-e to read as follows:

23 LXIV-d. "Tobacco products" means ***any product containing, made, or derived from tobacco or***
24 ***nicotine that is intended for human consumption, including but not limited to cigarettes, e-cigarettes, loose***
25 ***tobacco, smokeless tobacco, and cigars. Tobacco products shall not include premium cigars or any***
26 ***product that has been approved by the United States Food and Drug Administration for sale as a tobacco***
27 ***cessation product and is being marketed and sold exclusively for such approved use.*** [~~cigarettes, loose~~
28 ~~tobacco, and smokeless tobacco.~~]

29 LXIV-e. ***"Tobacco products manufacturer" means a person domiciled in the United States***
30 ***engaged in the business of importing, exporting, producing, or manufacturing tobacco products.***

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1 ***LXIV-f. "Tobacco products wholesaler" means any person engaged in the business of receiving,***
2 ***storing, purchasing, and selling tobacco products from any source for distribution to persons other than***
3 ***consumers, except those persons exempted from the tobacco tax under RSA 78:5.***

4 ~~[LXIV-e.]~~ ***LXIV-g.*** "Vending machine" means any self-service device which, upon insertion of
5 money, tokens, or any other form of payment, dispenses tobacco, cigarettes, or any other tobacco
6 product.

7 224:5 Licenses; Manufacture, Wholesale Sales. Amend RSA 178:2, I to read as follows:

8 I. The commission may issue licenses to individuals, partnerships, limited liability companies and
9 partnerships, or corporations but not to unincorporated associations, on applications duly made therefor
10 for the manufacture, warehousing, sale, offer for sale, or solicitation of orders for sale of liquor or
11 beverages and for ***the manufacture, wholesale sales, or*** retail sales of tobacco products or e-cigarettes
12 within the state, subject to the limitations and restrictions imposed by this title. The commission shall
13 keep a full record of all applications for licenses, of all recommendations for and remonstrances against
14 the granting of licenses, and of the action taken on such applications.

15 224:6 Retail Tobacco Licenses. Amend RSA 178:19-a to read as follows:

16 178:19-a Retail Tobacco ~~[License]~~ ***Licenses.***

17 I. The commission may issue a retail tobacco license to a person engaged in the business of
18 retail sales and distribution of tobacco products including e-cigarettes and alternative nicotine products in
19 this state. Each retail outlet shall have a separate license regardless of the fact that one or more outlets
20 may be owned or controlled by a single person.

21 I-a. The commission may issue a retail tobacco license to any business holding a license to sell
22 alcoholic beverages under RSA 178 for an additional fee of \$6 per licensed location.

23 II. A retail tobacco license shall be prominently displayed on the premises described in it.

24 III. The commission, when issuing or renewing a retail tobacco license, shall furnish a sign which
25 shall read or be substantially similar to the following: "State Law prohibits the sale of tobacco products or
26 e-cigarettes to persons under age 21. Warning: violators of these provisions may be subject to a fine."

27 IV. All ***retail*** sales of tobacco, including e-cigarettes, shall be recorded on cash registers. No
28 additional registers shall be added during the remainder of the year without prior approval of the
29 commission. No rebate shall be allowed for cash registers discontinued during the license year.

30 V. The fee for a retail tobacco license shall be as determined in RSA 178:29, II(e).

31 VI. All New Hampshire tobacco licensees shall abide by all federal laws, regulations, and rules
32 governing the sale, packaging, distribution and advertising of tobacco products, e-cigarettes, liquid
33 nicotine, and alternative nicotine products.

34 VII. ***All retail tobacco licenses shall purchase their tobacco products from a licensed tobacco***
35 ***products wholesaler as defined in RSA 175:1, LXIV-f.***

36 VIII. ***Each retailer shall keep complete and accurate records of all tobacco products bought and***
37 ***sold in this state. Complete records shall be safely preserved for 3 years to ensure permanency and***
38 ***accessibility for inspection by the liquor commission.***

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1 IX. The commission may adopt rules under RSA 541-A necessary to effect the purposes of this
2 section.

3 224:7 New Sections; Tobacco Products; Licenses. Amend RSA 178 by inserting after section 19-d
4 the following new sections:

5 178:19-e Tobacco Products Manufacturer.

6 I. No tobacco products manufacturer shall engage in the business of selling or distributing
7 tobacco products, including e-cigarettes, in this state, unless it is registered with the secretary of state, it
8 has obtained a tobacco tax certificate from the department of revenue administration, and it is licensed as
9 a tobacco products manufacturer in this state, as applicable.

10 II. The fees for tobacco products manufacturer licenses and license renewals shall be as
11 determined in RSA 178:29, V-a(a) and (d).

12 III. Any tobacco products manufacturer of tobacco products, including e-cigarettes, that ceases
13 business operations requiring a license under this chapter during the license period shall inform the liquor
14 commission in writing and relinquish its license to the liquor commission within 30 days after ceasing
15 business operations.

16 IV. Each manufacturer shall keep complete and accurate records of all tobacco products
17 manufactured, produced, imported, distributed, bought, and sold in this state. Complete records shall be
18 safely preserved for 3 years to ensure permanency and accessibility for inspection by the liquor
19 commission.

20 V. The commission shall adopt rules under RSA 541-A relative to this section.

21 178:19-f Tobacco Product Wholesaler.

22 I. No tobacco products wholesaler shall engage in the business of selling or distributing tobacco
23 products, including e-cigarettes, in this state, unless it is registered with the secretary of state, it has
24 obtained a tobacco tax certificate from the department of revenue administration, and it is licensed as a
25 tobacco products wholesaler in this state, as applicable.

26 II. A wholesaler shall have a separate license for each location.

27 III. The fees for wholesaler licenses and license renewals shall be as determined in RSA 178:29,
28 V-a(a) and (d).

29 IV. All wholesale tobacco licensees shall purchase their tobacco products from a licensed
30 tobacco products manufacturer as defined in RSA 175:1 LXIV-f.

31 V. Any wholesaler of tobacco products, including e-cigarettes, that ceases business operations
32 requiring a license under this chapter during the license period shall inform the liquor commission in
33 writing and relinquish its license to the liquor commission within 30 days after ceasing business
34 operations.

35 VI. Each wholesaler shall keep complete and accurate records of all tobacco stamps purchased
36 and all tobacco products manufactured, produced, imported, distributed, bought, and sold in this state.
37 Complete records shall be safely preserved for 3 years to ensure permanency and accessibility for
38 inspection by the liquor commission.

39 VII. The commission shall adopt rules under RSA 541-A relative to this section.

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178:19-g Tobacco Product Seizure.

I. The commission with or without process may seize:

(a) Tobacco products taxed under RSA 78 that are possessed or controlled by a person for the purpose of selling or removing the tobacco products in violation of this chapter or RSA 78;

(b) Tobacco products that are removed, deposited, or concealed by a person intending to avoid payment of taxes imposed by RSA 78;

(c) An automobile, truck, boat, conveyance, or other type of vehicle used to remove or transport tobacco products by a person intending to avoid payment of taxes imposed by RSA 78; and

(d) Equipment, paraphernalia, or other tangible personal property used by a person intending to avoid payment of taxes imposed by RSA 78 found in the place where the tobacco products are found.

II. An item seized under this section is forfeited to the state and remains in the custody of the commission for disposition as provided by this section. The seized item is not subject to replevin.

III. The seizure, forfeiture, and sale of tobacco products or property under this section, with or without court action, is not a defense to criminal prosecution for an offense or from liability for a penalty under RSA 78 or this chapter.

178:19-h Notice to Department of Revenue Administration. The commissioner shall provide notice to the department of revenue administration of a violation of RSA 178:19-a, 178:19-b, 178:19-c, 178:19-e, or 178:19-f by a retailer, wholesaler, or manufacturer that results in an assessment, penalty, seizure, suspension or revocation.

224:8 Fees; Tobacco. RSA 178:29, V-a is repealed and reenacted to read as follows:

V-a. Annual tobacco licenses shall be as follows:

(a) Tobacco manufacturer, \$100.

(b) Tobacco vending machine license, \$35, plus \$6 for each machine.

(c) Tobacco sampling license, \$6.

(d) Tobacco product wholesaler, \$250.

224:9 New Paragraphs; Penalties; Tobacco. Amend RSA 179:58 by inserting after paragraph II the following new paragraphs:

III. Any person who sells, offers for sale, or possesses with intent to sell in this state any tobacco products or e-cigarettes without the appropriate license, as provided in this title, shall be subject to criminal penalties as provided in RSA 21-J:39.

IV. Notwithstanding RSA 21-J:14, information regarding licenses issued pursuant to this chapter and RSA 126-K shall be public records.

224:10 New Paragraph; Suspension or Revocation. Amend RSA 179:57 by inserting after paragraph I-a the following new paragraph:

I-b. License suspension for a violation of RSA 78:26 shall be as provided in RSA 78:26, VII.

224:11 Tobacco Tax; Licenses and Tobacco Tax Certificates Required. Amend RSA 78:6 - 78:9 to read as follows:

78:6 Licenses *and Tobacco Tax Certificates* Required.

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I. No manufacturer or wholesaler shall engage in the business of selling or distributing tobacco products in this state, unless registered with the secretary of state, ~~and~~ licensed as a manufacturer or wholesaler in this state *under RSA 178 and holding a tobacco tax certificate issued under this chapter*, as applicable.

II. No retailer or sampler shall engage in the business of selling or distributing tobacco products in this state, unless licensed to sell or distribute tobacco products under RSA 178.

III. A wholesaler shall have a separate license *and tobacco tax certificate* for each location.

IV. The fees for ~~[licenses and license]~~ *tobacco tax certificates and tobacco tax certificate* renewals shall be:

(a) \$100 for a manufacturer's ~~[license]~~ *tobacco tax certificate*, and

(b) \$250 for a wholesaler's ~~[license]~~ *tobacco tax certificate*.

V. Each license *and tobacco tax certificate* shall be prominently displayed in the premises described in it.

VI. Licenses *and tobacco tax certificates* shall not be transferable.

VII. Any wholesaler or manufacturer that ceases business operations requiring a license *or tobacco tax certificate* under this chapter during the license *or certificate* period shall inform the department in writing and relinquish its license *to the liquor commission and its tobacco tax certificate* to the department within 30 days after ceasing business operations.

VIII. Each manufacturer, wholesaler, sampler, and retailer shall keep complete and accurate records of all tobacco stamps purchased and all tobacco products manufactured, produced, imported, distributed, bought, and sold in this state. Complete records shall be safely preserved for 3 years to insure permanency and accessibility for inspection by the commissioner.

IX. Any person who sells, offers for sale, or possesses with intent to sell in this state any tobacco products without the appropriate license *and tobacco tax certificate*, as provided in this section or RSA 178, shall be subject to criminal penalties as provided in RSA 21-J:39.

X. Notwithstanding RSA 21-J:14, information regarding ~~[licenses]~~ *tobacco tax certificates* issued pursuant to this section, *licenses issued pursuant to* RSA 178 ~~[as it pertains to licenses for the retail sale of tobacco products]~~, and RSA 126-K~~[,]~~ shall be public records.

78:7 Tobacco Product Sales Between Licensees *and Certificate Holders*.

I. No manufacturer or wholesaler shall sell tobacco products in this state to any manufacturer, wholesaler, retailer, or sampler that does not possess an appropriate ~~[license]~~ *tobacco tax certificate* issued by the commissioner ~~[or]~~ *and license issued* by the liquor commission under RSA 178.

II. A manufacturer shall sell tobacco products, without indicia of tax paid under RSA 78:10 or RSA 78:14, as applicable, only to a wholesaler licensed by this state.

III. A wholesaler shall purchase tobacco products, without indicia of tax paid under RSA 78:10 or RSA 78:14, as applicable, only from a manufacturer or wholesaler licensed by this state *under RSA 178 and holding a tobacco tax certificate issued under this chapter*.

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IV. A wholesaler shall sell tobacco products to a retailer or sampler in this state only if it provides indicia of tax paid under RSA 78:10 or RSA 78:14, as applicable, to the purchaser ***under RSA 178 and holding a tobacco tax certificate issued under this chapter.***

V. No retailer or sampler shall purchase tobacco products without indicia of tax paid under RSA 78:10 or RSA 78:14, as applicable. A retailer shall not sell tobacco products without indicia of tax paid under RSA 78:10 or RSA 78:14, as applicable.

VI. A retailer shall neither purchase tobacco products from nor sell tobacco products to another retailer, unless the purchase or sale is a one-time transfer of the seller's entire tobacco product inventory and the seller discontinues the tobacco line of business. The selling retailer shall return its license to the liquor commission and shall file an inventory of the tobacco products transferred, along with indicia of tax paid, with the department, within 30 days of the transfer of the tobacco products.

VII. Any person who violates a provision of this section may be subject to tobacco products seizure and license suspension or revocation under this chapter, and criminal penalties under RSA 21-J:39.

78:8 [License] ***Tobacco Tax Certificate*** Application and Renewal.

I. Manufacturers and wholesalers intending to engage in the business of selling or distributing tobacco products in this state shall apply to the department providing the applicable fee as provided in RSA 78:6, IV, and all information required by the commissioner through rules adopted under RSA 541-A.

II. [Licenses] ***Tobacco tax certificates*** shall expire on June 30 in each even-numbered year.

III. Manufacturers and wholesalers in good standing with the department may renew their [licenses] ***tobacco tax certificates*** upon application and payment of the applicable fees. A manufacturer or wholesaler is not in good standing with the department if the manufacturer or wholesaler is delinquent in its payment of applicable fees, fines, or penalties resulting from violations of this chapter, delinquent in its payment of any taxes, penalties, or interest due under any tax administered by the department, or delinquent in its payment of applicable fees, fines, or penalties resulting from violation of RSA 126-K.

78:9 Denial of [License] ***Tobacco Tax Certificate*** Application.

I. The commissioner may deny a manufacturer's or wholesaler's application for a [license] ***tobacco tax certificate***, for any of the following reasons:

(a) The applicant's [license] ***tobacco tax certificate*** was revoked by the commissioner under RSA 78:20.

(b) The commissioner believes that the application is filed by a person as a subterfuge for the real person in interest whose [license] ***tobacco tax certificate*** was revoked by the commissioner under RSA 78:20.

(c) The applicant, or a person or entity that owns or has a right to control any interest in the applicant, is not in good standing with the department as described in RSA 78:8, III.

(d) The applicant, or a person or entity that owns or has a right to control any interest in the applicant, has been convicted of a crime provided for in this chapter, or in any other state for a crime related to tobacco tax, within a 2-year period prior to the date on which the application is filed.

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(e) The applicant, or a person or entity that owns or has a right to control any interest in the applicant, has been convicted of a crime involving theft or fraud in this state or any other state, within a 2-year period prior to the date on which the application is filed.

(f) The commissioner, pursuant to rules adopted under RSA 541-A, determines that the applicant, or a person or entity that owns or has a right to control any interest in the applicant, is not financially responsible or otherwise not a suitable person to manufacture, or purchase or sell tobacco products at wholesale, in this state.

II. The commissioner shall notify the applicant of the denial in writing.

III. An applicant aggrieved by the denial of a license may petition for redetermination or reconsideration within 60 days after the commissioner issues the notice of denial in accordance with the procedures provided in RSA 21-J:28-b.

224:12 Indicia of Tax Paid-Cigarettes; Stamps. Amend RSA 78:10, V to read as follows:

V. A wholesaler or vending machine operator licensed under RSA 178 *and holding a tobacco tax certificate* may possess, with an intent to sell, cigarettes or little cigars bearing a foreign state's tax stamp or indicia only if the licensee is currently and legitimately doing business in that state.

224:13 Indicia of Tax Paid - Other Tobacco Products. Amend RSA 78:14, III to read as follows:

III. Indicia of tax paid includes, but is not limited to, all invoices from all wholesalers purchased from within the preceding 24 months. At a minimum, invoices shall contain the names and addresses of the seller and the purchaser, the license *and tobacco tax certificate* numbers of the seller and purchaser, the date of purchase of the product, the type and brand of each product, the quantity of each product, the purchase price of each product, and an affirmative statement from the wholesaler that all taxes on the product have been paid.

224:14 Enforcement; Documentation Required. Amend RSA 78:15, IV-VII to read as follows:

IV. Wholesalers, retailers, and samplers shall maintain their statements and records at the places of business identified in their [licenses] *tobacco tax certificates* for a period of 12 months from the date of manufacture, purchase, acquisition, or sale, whichever is later.

V. The records required of wholesalers shall include a written statement containing:

- (a) The name and address of both the seller and the purchaser;
- (b) The date of delivery;
- (c) The quantity of tobacco products;
- (d) The trade name and brand of the tobacco products;
- (e) The price paid for each brand of tobacco products purchased; and
- (f) Any other records or statements as the commissioner may reasonably require.

VI. Every manufacturer and wholesaler shall deliver with each sale or distribution of tobacco products a written statement, and retain a duplicate, containing:

- (a) The name or trade name and address of both the seller and the purchaser;
- (b) The date of delivery;
- (c) The quantity of tobacco products; and

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(d) The trade name or brand of the tobacco products, correctly itemizing the prices paid for each brand of tobacco products purchased.

VII. No [licensee] **tobacco tax certificate holder** shall issue or accept any written statement that the [licensee] **certificate holder** knows to contain any statement that falsely indicates the name of the customer, the type of merchandise, the prices, discounts, or the terms of sale. Nor shall any [licensee] **certificate holder** insert, in any invoice given or accepted, any statement that makes the invoice a false record of the transaction it represents. Nor shall any [licensee] **certificate holder** give or accept any invoice that withholds statements so that the invoice does not truly reflect the transaction it represents.

224:15 Enforcement; Suspension; Revocation; Penalties; Reinstatement. Amend RSA 78:19 - 78:22 to read as follows:

78:19 Administrative Hearings on [License] **Tobacco Tax Certificate** Suspension or Revocation and Seizure and Forfeiture of Contraband Tobacco Products.

I. Within 10 days after a seizure of tobacco products under RSA 78:18, the commissioner shall schedule and notice a hearing at which the owner shall have an opportunity to show cause as to why the seizure was inappropriate.

II. To suspend or revoke a [license] **tobacco tax certificate** under RSA 78:20, the commissioner shall provide the [licensee] **certificate holder** with notice and a hearing at which the [licensee] **certificate holder** shall have an opportunity to show cause as to why the suspension or revocation is inappropriate.

III. The commissioner shall issue a final order in writing following a hearing under paragraph I or II.

IV. Within 30 days of the notice of a final order by the commissioner, the [licensee] **certificate holder**, owner, or other person, as applicable may appeal the final order by written application to the board of tax and land appeals. The board of tax and land appeals shall hear the appeal de novo.

78:20 Suspension or Revocation of [License] **Tobacco Tax Certificate**.

I. The commissioner, after notice and hearing under RSA 78:19, may suspend for a period of time not to exceed 90 days, or revoke any [license] **tobacco tax certificate** issued under this chapter [~~or RSA 178 as it relates to licensure for the retail sale or sampling of tobacco products;~~] or uphold the denial of a [license] **tobacco tax certificate** for any one of the following reasons:

(a) The [licensee] **certificate holder** fails to file any return or report required by this chapter.

(b) The [licensee] **certificate holder** files a return, report, or affidavit required by this chapter, which is false.

(c) The [licensee] **certificate holder** fails to collect, truthfully account for, or pay over any tax due under this chapter.

(d) The [licensee] **certificate holder**, or a person or entity that owns or has a right to control any interest in the [licensee] **certificate holder**, has been convicted of, or has admitted to sufficient facts to support a finding of guilt of, any violation under this chapter, any violation under federal law where the conduct underlying the conviction or admission relates to tobacco products, or any violation of law involving dishonesty or fraud, within a 5-year period in the case of a misdemeanor or within a 10-year period in the case of a felony.

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(e) Tobacco products without indicia of tax paid have been seized from the licensee's business premises and held by the department as contraband on one or more occasions during a 5-year period.

(f) The [licensee] ***certificate holder*** has refused to permit, hindered, or obstructed an examination, investigation, or search authorized under RSA 78:16.

(g) The [licensee] ***certificate holder***, or a person or entity that owns or has a right to control any interest in the [licensee] ***certificate holder***, is not a suitable person for licensure in New Hampshire, as determined by the commissioner pursuant to rules adopted under RSA 541-A.

(h) The certificate holder has had a license issued under RSA 178 suspended or revoked.

II. [License] ***Tobacco tax certificate*** suspension for a violation of RSA 78:26 shall be as provided in RSA 78:26, VII.

78:21 Administrative Penalties.

I. Administrative penalties for violation of RSA 78:26 shall be in accordance with RSA 78:26, VII.

II. In addition to, or in lieu of, a period of [license] ***tobacco tax certificate*** suspension, the commissioner may assess an administrative fine against any wholesaler who satisfies RSA 78:2, III, who has sold tobacco product without indicia of tax paid, or against any retailer who has purchased tobacco products without indicia of tax paid, as follows:

(a) First offense-\$500.

(b) Second offense-\$1,500.

(c) Third offense-\$5,000.

78:22 Reinstatement After Revocation. The commissioner may reinstate a revoked [license] ***tobacco tax certificate*** if he or she is satisfied that the former [licensee] ***certificate holder*** will comply with the provisions of this chapter.

224:16 New Paragraph; Importation of Certain Tobacco Products Prohibited; Federal Requirements; Cigarettes and Other Tobacco Products; Placement of Labels; Penalty; Definition of License. Amend RSA 78:26 by inserting after paragraph IX the following new paragraph:

X. In this section, "license" means a license issued under RSA 178 and the tobacco tax certificate issued under this chapter.

224:17 Tobacco Tax; Rulemaking; Tobacco Tax Certificates. Amend RSA 78:27 to read as follows:

78:27 Rulemaking.

The commissioner shall adopt rules under RSA 541-A relative to the following:

I. The use, purchase, and purpose of tobacco stamps.

II. [License] ***Tobacco tax certificate*** application processes.

III. Documentation required to be maintained by [licensees] ***tobacco tax certificate holders***.

IV. Application of credits and refunds for taxes paid on other tobacco products.

V. Roll-your-own tobacco.

VI. Refund process for stamps on outdated, damaged, or unsaleable cigarettes.

VII. Documentation and filing requirements for [licensees] ***tobacco tax certificate holders*** with regard to the Master Settlement Agreement.

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- 1 VIII. [Licenses] *Tobacco tax certificates*, forms, reports, and returns.
- 2 IX. Hearings procedures.
- 3 X. Any other matter necessary to the proper administration and enforcement of this chapter.
- 4 224:18 Effective Date. This act shall take effect July 1, 2025.

Approved: July 15, 2025
Effective Date: July 01, 2025

