

HB 1485-FN - VERSION ADOPTED BY BOTH BODIES

2026 SESSION

26-2687

06/08

HOUSE BILL            ***1485-FN***

AN ACT                relative to eligibility and fees for late refund requests of road tolls.

SPONSORS:          Rep. Cormen, Graf. 15

COMMITTEE:        Public Works and Highways

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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.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 relative to eligibility and fees for late refund requests of road tolls.

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

1 1 Refunds. Amend RSA 260:47, III(a)(1)(B) to read as follows:

2 (B) These filing deadlines may be waived by the commissioner for just cause [~~for~~  
3 ~~agencies of political subdivisions within the state~~]. ***When a waiver is granted, a fee shall be***  
4 ***assessed amounting to 5 percent of the amount of the refund or 50 dollars, whichever is***  
5 ***greater. No fee shall be assessed to an agency of a political subdivision within the state.***  
6 The waiver shall not be granted to any [~~such agency~~] ***particular requester*** more often than once in  
7 3 years.

8 2 Effective Date. This act shall take effect 30 days after passage.

**HB 1485-FN- FISCAL NOTE  
AS INTRODUCED**

AN ACT relative to eligibility and fees for late refund requests of road tolls.

**FISCAL IMPACT: This bill does not provide funding.**

Estimated State Impact				
	FY 2026	FY 2027	FY 2028	FY 2029
<b>Revenue</b>	\$0	Indeterminable		
<i>Revenue Fund(s)</i>	Highway Fund			
<b>Expenditures*</b>	\$0	\$13,800	\$0	\$0
<i>Funding Source(s)</i>	Restricted - Highway Fund Cost of Collections - Per the state constitution, costs associated with the collection/administration of highway fund revenue by the Department of Safety is deducted prior to funds being credited as unrestricted highway fund revenue			
<b>Appropriations*</b>	\$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 would allow any entity, not just political subdivisions within the state, to apply for a waiver to the current road toll refund filing deadlines. When a waiver request is granted for an entity other than a political subdivision within the state, a fee of 5% of the amount of the refund or \$50, whichever is greater, would be assessed. The waiver shall not be granted to any requester more often than once in three years. The Department of Safety states it would incur a one-time system change cost of \$13,800 in FY 2027 to implement the provisions of this bill. Any impact this bill may have on state revenue is indeterminable as it cannot be predicted how many filing deadlines may be missed, and how many waivers may be requested and approved.

**AGENCIES CONTACTED:**

Department of Safety