

Filing Deadlines for State Tax Appeals

TYPE OF APPEAL	APPEAL TIMELINES WITH BTLA/COURTS	APPLICABLE STATUTE(S)
Business Enterprise Tax (RSA 77-E) Business Profits Tax (RSA 77-A) Communications Services Tax (RSA 82-A) Electricity Consumption Tax (RSA 83-E) Interest & Dividends (RSA 77) Meals & Room Tax (RSA 78-A) Railroad Tax (RSA 82) Refined Petroleum Products Tax (RSA 78-C) Tobacco Tax (RSA 78) Transfer Tax on Real Estate (RSA 78-B) Utility Property Tax (RSA 83-F)	Filed within 30 days of DRA's final decision.	RSA 21-J:28-b, IV
Decertification of Assessors	Filed within 30 days of DRA's final decision.	RSA 21-J:14-g, II
Low & Moderate Homeowners State Property Tax Relief	Filed within 30 days of notice of refusal or assessment.	RSA 198:60
Meals & Room License Revocation	Filed within 10 days of DRA's final decision.	RSA 78-A:5, II
Sales-Assessment Report Penalty against Municipality	Filed within 30 days after the imposition of the penalty by DRA.	RSA 21-J:9-a
Tobacco License Revocation	Filed within 30 days of DRA's final order.	RSA 78:31-a, I