

STATE OF NEW HAMPSHIRE



JOHN J. BARTHELMES
COMMISSIONER OF SAFETY

DEPARTMENT OF SAFETY
DIVISION OF ADMINISTRATION
BUREAU OF ROAD TOLL ADMINISTRATION
JAMES H. HAYES SAFETY BUILDING
33 HAZEN DRIVE, CONCORD, NH 03305

EARL M. SWEENEY
ASSISTANT COMMISSIONER

SCOTT R. BRYER, CPA
CHIEF OF ROAD TOLL OPERATIONS

August 13, 2013


Dear Licensee:

During recent audits of several distributors, the Road Toll Bureau detected that these distributors have been claiming exempt retail credit card sales to government entities for product that they did not report and pay the road toll to New Hampshire. State of New Hampshire RSAs and Administrative Rules allow for only the distributor who reported and paid the road toll to take credit for exempt retail credit card sales. The RSA for exemptions has not been substantively changed and has been in effect as is since July 1, 2004.

Distributors shall not claim credit for exempt retail sales for product that was not reported and road toll paid for by that distributor. Any sales found through audit that are not meeting the requirements of New Hampshire's RSAs and Administrative Rules are subject to be disallowed and road toll to be assessed with appropriate penalty and interest. Distributor's that may have taken credit in error are advised that they should file amended returns. If amended returns and a letter requesting to waive penalty and interest are received by this office within six months from this letter to correct this reporting error, the bureau will recommend approval of the waiver.

This letter is to reaffirm the state's position on this matter. If you have any questions or concerns regarding the correct filing for exempt retail credit card sales, please feel free to contact our office at (603) 271- 2311, or by email at Roadtoll@dos.nh.gov.

Sincerely,



Scott R. Bryer, CPA, CGMA
Chief of Road Toll Operations

Enclosure: RSA 260:32

RSA 260:32, “Levy of Tolls and Exemptions. – There is hereby imposed a road toll of \$.18 per gallon upon the sale of each gallon of motor fuel sold by distributors thereof. The road toll shall be collected by the distributor from the purchaser and remitted to the state in the manner hereinafter set forth. Provided, that the road toll shall not apply to:

- I. Sales to the United States, its agencies or instrumentalities; and diplomatic or consular personnel certified by the United States Department of State.
- II. Sales between duly licensed distributors;
- III. Sale of motor fuel exported from the state;
- IV. Bulk sales from distributors to the state of New Hampshire or its agencies; or
- V. Sales from distributors to any city, town, county, school district, or village district.
- VI. [Repealed]

Source. 1943, 65:1. 1951, 83:2. RSA 265:4. 1966, 1:1. 1971, 504:1. 1979, 358:8, II. 1981, 146:1; 321:2, 18. 1987, 179:2. 1988, 64:10. 1990, 10:2; 62:21. 1991, 249:3. 1996, 292:10. 2001, 73:8, eff. July 1, 2001. 2004, 194:2, eff. July 1, 2004.”