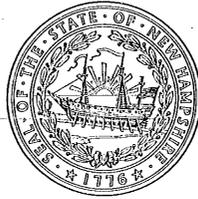


State of New Hampshire

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COMMISSIONER OF SAFETY



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

October 17, 2008

SUBJECT: OFF HIGHWAY USE REFUNDS

Dear Sir or Madam:

As a result of recently passed legislation (Chapter 165, Laws of 2008), I wish to inform you of changes to the filing requirements for most off highway use refunds and the corresponding updated applications. The new applications shall be used for refunds of motor fuel purchased and used after July 1, 2008 and they must be filed by April 15, 2009. I have enclosed copies of the current forms as an enclosure. These forms are available online at our website <http://www.nh.gov/safety/divisions/administration/roadtoll/forms.html>.

Please note that Road Toll Administrative rules, Saf-C 300, are in the process of being amended to include the procedures necessary to implement the new law. If you wish to be notified of the status of any rulemaking procedures, please contact Attorney Marta Modigliani via email at rules@safety.state.nh.us or telephone at (603) 271- 2791.

The following statute (law) was changed. It became effective July 1, 2008 and reads in part as follows:
RSA 260:47, III(a)(1) *"Except as provided in subparagraph (2), all applications for refunds shall be made subject to prosecution for unsworn falsification pursuant to RSA 641:3 and shall be filed with the department*

*(i) Annually, no later than April 15 following the end of the calendar year, or
(ii) If, at the close of any quarter of the calendar year at least \$750 is payable in aggregate under these provisions to such person with respect to fuel used during the calendar year, an application may be filed under this subparagraph no later than the close of the subsequent quarter"*.

If you wish to download a copy of the passed legislation, you may do so by accessing the following web address: <http://www.gencourt.state.nh.us/legislation/2008/HB1641.html>.

If you have any questions or concerns, please contact the Road Toll Audit Bureau at (603) 271-2302.

Sincerely,


Scott R. Bryer, CPA
Chief of Road Toll Operations

Enclosures: Refund Application Forms RT 122G and RT 122D

cc: Earl M. Sweeney, Assistant Commissioner
Wesley J. Colby, Director of Administration
Kyra Blanchette, Road Toll Auditor II