

State of New Hampshire

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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

June 26, 2006

SUBJECT: OFF HIGHWAY RECREATIONAL VEHICLE, SNOWMOBILE & BOAT REFUNDS

Dear Sir or Madam:

As a result of recently passed legislation (Chapter 58, Laws of 2006), I wish to inform you of the new refund application for off highway recreational vehicle, snowmobile and boat owners. The new applications shall be used for refunds of motor fuel purchased and used in 2006 and this new form (RT123) must be filed by April 15, 2007. If a refund has been submitted to Road Toll for the first two quarters of 2006, do not include this on form RT 123. I have included a copy of the new form RT123 as an enclosure. This form is available online at our website <http://www.nh.gov/safety/divisions/administration/roadtoll/index.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.nh.us or telephone (603) 271-2791.

The following statute (law) was changed. It is effective July 1, 2006 and reads in part as follows:
RSA 260:47 III (a)(2) "All applications for refunds for fuel used for off highway recreational vehicles, snowmobiles, and boats shall be made subject to prosecution for unsworn falsification pursuant to RSA 641:3 and shall be filed with the department annually no later than April 15 of the year following the calendar year the motor fuel was purchased by the user." The new legislation also allows applicants to assign their refund payment to the Navigation Safety Fund (RSA 270-E:6-a) or the Lake Restoration and Preservation Fund (RSA 487:25).

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/2006/hb1418.html>.

Please note that all other types of refunds except the ones described above must still be filed quarterly. If you have any additional questions or concerns, please do not hesitate to contact the Road Toll Audit Bureau at (603)271-2302.

Sincerely,

A handwritten signature in black ink, appearing to read "S. R. Bryer".

Scott R. Bryer, CPA
Chief of Road Toll Operations

Enclosures (1) Form RT123

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