



## States' Biofuels Statutes

### STATE OF NEW HAMPSHIRE

*This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).*

*Current through the 2013 Legislative Session of the New Hampshire General Assembly.*

#### **260:38 Determination and Payment of Road Toll.**

I. For the purpose of determining the amount of road toll imposed and to be collected under this subdivision, the sole proprietor, president, managing partner, chief executive officer, or equivalent thereof, of each distributor shall on or before the twentieth day of each calendar month render a return to the department on forms prescribed and furnished by the commissioner, and shall certify under the pains and penalties of perjury that the return is true, accurate, and complete in all material respects. The return shall show the total number of gallons sold and used in the state during the previous calendar month together with such other information as the commissioner may require for the reasonable administration of this subdivision. Each distributor shall accompany the return with a check payable to the state treasurer for the total amount of road toll shown by such return to be due.

II. The department shall allow, upon proper proof, any losses due to any catastrophe or extraordinary circumstances. A licensed distributor shall report immediately to the road toll administration any losses sustained by the distributor through fire, accident, or unavoidable calamity, in order that the road toll administration may make any investigation it may deem necessary. In such cases, the distributor shall not delay reporting the loss until the filing of the next monthly report. Failure to report any losses promptly may result in the refusal of the road toll administration to allow credit for such losses against the distributor's road toll liability.

III. Each person manufacturing alcohol, ethanol, methanol, or any other product within the state of New Hampshire for use in gasohol shall obtain a license and, on or before the twentieth day of each calendar month, the sole proprietor, president, managing partner, chief executive officer, or equivalent thereof, of said person shall render a return to the commissioner on forms prescribed and furnished by the commissioner, and shall certify under the pains and penalties of perjury that the return is true, accurate, and complete in all material respects. The return shall show the total number of gallons sold to distributors of gasohol, or to persons purchasing the product for the purpose of resale to the distributors, together with such other information as the commissioner may require for the reasonable administration of this subdivision.

<[Paragraph IV effective until July 1, 2015 at 12:02 a.m.; see also paragraph IV set out below.]>

IV. The department of safety shall be responsible for licensing and the collection of the fee established under RSA 146-A:11-b, RSA 146-D:3, RSA 146-E:3, RSA 146-F:3, and RSA 146-G:7 and transfer of such fees into the appropriate designated funds under rules adopted by the commissioner pursuant to RSA 541-A, after consultation with the department of environmental services and the oil fund disbursement board. The department of safety shall be responsible for the collection of the fee established under RSA 147-B:12 and transfer of such fee into the hazardous waste cleanup fund under rules adopted by the commissioner pursuant to RSA 541-A, after consultation with the department of environmental services.

<[Paragraph IV effective July 1, 2015 at 12:02 a.m.; see also paragraph IV set out above.]>

IV. The department of safety shall be responsible for licensing and the collection of the fee established under RSA 146-A:11-b , RSA 146-E:3, and RSA 146-F:3 and transfer of such fees into the appropriate designated funds under rules adopted by the commissioner pursuant to RSA 541-A, after consultation with the department of environmental services and the oil fund disbursement board. The department of safety shall be responsible for the collection of the fee established under RSA 147-B:12 and transfer of such fee into the hazardous waste cleanup fund under rules adopted by the commissioner pursuant to RSA 541-A, after consultation with the department of environmental services.

V. [Repealed.]

VI. Special fuel sold by a distributor on which the New Hampshire road toll fees have not been paid shall have dye and markers added to it at or before the time of withdrawal at a terminal or refinery rack. At the option of the supplier, the dye and markers added may be either:

- (a) Dye and markers required to be added pursuant to United States Internal Revenue Service requirements; or
- (b) Dye with specifications and amounts as required by the department.