



OFFICE OF LEGISLATIVE SERVICES
ADMINISTRATIVE RULES
STATE HOUSE ANNEX
25 CAPITOL STREET, ROOM 234
CONCORD, NH 03301

Rulemaking Notice Form

Notice Number: 2026-147

Rule Number: Liq 1000

1. **Agency:** Liquor Commission
Agency Address: 50 Storrs Street
Concord NH 03301
2. **RSA Authority:** RSA 176:14 X, RSA 178:19-a, IX, RSA 178:19-e V, RSA 178:19-f VII, RSA 179:56 I.
3. **Federal Authority:** N/A
4. **Action(s):** Adoption, Repeal
5. **Short Title:** Rules Relating to Tobacco
6. **(a) Summary of what the rule says and of any proposed amendments including whether the rule implements a state statute for the first time:**

The intended action is to repeal all rules currently within Chapter Liq 1000 entitled Rules Relating to Tobacco and to adopt new rules within Chapter 1000 to address new legislation and agency procedures. The currently effective emergency rule, Document #14520, is set to expire 8-24-26 and at that time the rules will revert back to Document #12082. This proposal will replace the rules from Document #12082 and restructure the rules from Document #14520 to create a new Liq 1000 that reflects the changes required by SB 80, which consolidates licensing, auditing, and enforcement responsibilities for tobacco and e-cigarette sales under the Liquor Commission.

6. **(b) Brief description of the groups affected:**

The proposed changes affect tobacco manufacturers, wholesalers, retailers, all of whom must comply with SB 80's updated certificate/licensing structure, expanded Liquor Commission auditing and enforcement authority for tobacco licensees, and revised reporting requirements.

6. (c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:

APPENDIX

RULE	STATUTE
Liq 1001	RSA 178:19-g
Liq 1001.08	RSA 178:19-g; RSA 179:57, I
Liq 1002.01	RSA 178:19-e; RSA 178:19-f
Liq 1002.02	RSA 178:19-a
Liq 1002.03	RSA 178:19-a; RSA 178:19-e; RSA 178:19-f
Liq 1003 (repeal)	
Liq 1004 (repeal)	

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name: Peters, Patricia	Title: Director of Administration
Address: 50 Storrs Street, Concord NH 03301	Phone Number: (603) 230-3199
	FAX Number: (603) 230-3199
	Email: patricia.l.peters@liquor.nh.gov

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified:

Thursday, September 3, 2026

☐ Fax
☒ Email patricia.l.peters@liquor.nh.gov
☐ Other

9. Public hearing scheduled for:

Date: Thursday, August 27, 2026

Time: 1:00 PM

Place: New Hampshire Liquor Commission
50 Storrs Street
Concord, NH 03301

Electronic Access, if applicable: N/A

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant):

FIS #: 26-130, dated: Thursday, July 23, 2026

1. Comparison of the costs of the proposed rule(s) to the existing rule(s):

There is no difference in costs when comparing the proposed rules to the existing emergency rules. Not applicable to various new rules and repealed rules.

2. Cite the Federal mandate. Identify the impact on state funds:

No Federal mandate, no impact on state funds.

3. Cost and benefits of the proposed rule(s):

When comparing the proposed rules to the existing emergency rules, there is no additional fiscal impact. The proposed rules continue the fiscal impacts associated with the existing emergency rules, including increased State General Fund revenue and administrative costs to certain independently owned businesses.

A. To State general or State special funds:

According to the Commission, implementation of the existing emergency rules has resulted in increased State General Fund revenue through increased collection of tobacco tax revenue. The reporting, recordkeeping, and enforcement requirements reduce opportunities for untaxed or illicit tobacco sales and improve compliance with the State's tobacco tax and licensing laws. The proposed rules continue these requirements. No impact on state special funds.

B. To State citizens and political subdivisions:

None.

C. To independently owned businesses:

The proposed rules continue the reporting and recordkeeping requirements established by the emergency rules. Tobacco product manufacturers and wholesalers are required to submit monthly reports, retail tobacco licensees are required to submit quarterly reports, and licensees are required to retain invoices, sales slips, and related documentation for inspection by the Commission. Certain independently owned businesses may incur administrative costs associated with these reporting and recordkeeping requirements.

11. Statement Relative to Part I, Article 28-a of the N.H. Constitution:

The proposed rule does not violate Part I, Article 28-a of the N.H. Constitution. The proposed rule does not create a new program, or responsibility but seeks to expand or modify an existing program or responsibility. However, the rule does not mandate or assign responsibility to any political subdivision that would increase the costs the political subdivision must pay and therefore, does not violate Part I, Article 28-a of the NH Constitution.