State of New Hampshire
Department of Revenue Administration

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Lindsey M. Stepp
Commissioner

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February 3, 2025

The Honorable Ken Weyler, Chairman
Fiscal Committee of the General Court

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, NH 03301

REQUESTED ACTION

Pursuant to RSA 9:16-a, I, Transfers Authorized, the Department of Revenue Administration (Department) requests authorization to transfer appropriation between expenditure classes in the amount of $110,089 effective upon Fiscal Committee and Governor and Council approvals through June 30, 2025, and further authorize the funds to be allocated as shown below.
Funding Source: 100% General Funds.

01-84-84-840510-10800000 – Taxpayer Services				
Class/Account	Description	FY25 Current Modified Budget	Requested Action	FY25 Revised Current Modified Budget
Total Revenues				
	General Funds	$4,274,080	$110,089	$4,384,169
	Total Revenues	$4,274,080	$110,089	$4,384,169
Total Expenses				
010-500100	Personal Services	$2,290,847		$2,290,847
011-500126	Personal Services	$136,119		$136,119
018-500106	Overtime	$15,000		$15,000
020-500200	Current Expenses	$165,000		$165,000
022-500255	Rents/Leases	$10,581		$10,581
024-500225	Maintenance	$2,850		$2,850
030-500301	Equipment	$6,334		$6,334
050-500109	Person Services	$20,360		$20,360
060-500601	Benefits	$1,515,988		$1,515,988
066-500543	Employee Training	$7,000		$7,000
070-500705	In State Travel Reimb	$1		$1
080-500710	Out of State Travel Reimb	$4,000		$4,000
103-502664	Contracts	$100,000	$110,089	$210,089
	Total Expenses	$4,274,080	$110,089	$4,384,169

TDD Access: Relay NH 1-800-735-2964
Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

01-84-84-840510-13010000 - Audit Division				
Class/Account	Description	FY25 Current Modified Budget	Requested Action	FY25 Revised Current Modified Budget
Total Revenues				
	General Funds	$6,488,449	-$110,089	$6,378,360
	Total Revenues	$6,488,449	-$110,089	$6,378,360
Total Expenses				
010-500100	Personal Services	$1,583,895		$1,583,895
011-500126	Personal Services	$2,313,812		$2,313,812
018-500106	Overtime	$1		$1
020-500200	Current Expenses	$12,500		$12,500
022-500255	Rents/Leases	$2,871		$2,871
026-500251	Organizational Dues	$166,799		$166,799
030-500301	Equipment	$2,550		$2,550
037-500173	Technology Hardware	$1		$1
038-500178	Technology Software	$1		$1
060-500601	Benefits	$2,060,078		$2,060,078
066-500543	Employee Training	$30,000		$30,000
070-500705	In State Travel Reimb	$5,000		$5,000
080-500710	Out of State Travel Reimb	$310,941	-$110,089	$200,852
	Total Expenses	$6,488,449	-$110,089	$6,378,360

EXPLANATION

The Department is requesting authorization to transfer funds between various class lines for the purpose of hazardous waste destruction services for contraband tobacco products. The Department regularly conducts onsite inspections for evidence of tax paid on all tobacco products manufactured, purchased, or otherwise acquired by tobacco wholesalers and retailers. Per RSA 78:18, tobacco products without indicia of tax paid after inspection are subject to forfeiture to the state and shall be destroyed by the commissioner.

Contraband tobacco can include loose leaf tobacco, such as cigarettes, cigars, and/or smokeless tobacco as well as disposable electronic cigarettes manufactured with and without lithium batteries. The disposal of such products will be assigned to Tradebe Environmental Services, LLC, NH vendor #230985.

Respectfully submitted,

Lindsey M. Stepp

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Commissioner of Revenue Administration