

**New Hampshire Department of Revenue Administration  
109 Pleasant Street, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE  
TIR 2016-004 Date July 29, 2016**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Central Tax Services at (603) 230-5920.

**House Bill 1590 – License Posting for Short-Term Rental Advertisements**

The New Hampshire Legislature has passed and Governor Hassan has signed into law House Bill 1590 (Chapter 323, Laws of 2016), requiring that any advertisement for a short-term rental include the Meals and Rooms License (M&R License) number of the operator, effective August 23, 2016.

The term “operator” includes any person receiving gross rental receipts as consideration for a short-term rental (RSA 78-A:3, IV and RSA 78-A:3, VIII).

Under existing law, each operator of a short-term rental is required to register with the New Hampshire Department of Revenue Administration (Department) in order to obtain an M&R License and then collect the M&R Tax due and remit the tax monthly to the Department.

HB 1590 enacts RSA 78-A:4-a, which establishes the requirement that:

“Any advertisement for a short-term rental by print, display, publication, distribution, or online listing offering a short-term rental shall include the meals and rooms license number of the operator.”

“Short-term rental” is defined as “the rental of one or more rooms in a residential unit for occupancy for tourist or transient use for less than 185 consecutive days.”

For example, an operator who lists the rental of a vacation home or residence in a print publication such as a newspaper or magazine, or who utilizes an on-line listing platform such as HomeAway or Craigslist, must list their M&R License number within the text of the listing.

A violation of the RSA 78-A:4-a posting requirement may result in an initial warning, and then the revocation, suspension, or denial of the operator’s M&R License.

The Department anticipates filing an Initial Proposal of rules addressing the new requirements established by HB 1590 in the coming months.

Additionally, the Department will be hosting an “M&R Operator Training Program,” in the Department’s training room, located at 109 Pleasant Street in Concord on September 8, 2016 from 10 am to noon. Please call the Department at 603-230-5902 to reserve your spot.

Additional information about the Meals and Rooms Tax can be obtained by referencing RSA 78-A and N.H. Code of Admin. Rules Rev 700, which can be accessed through the Meals and Rooms section of the Department's [website](#).

***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 N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 230-5000.***