LICENSES, PERMITS & CERTIFICATIONS - NEW HAMPSHIRE

New Hampshire roadside assistance licenses and permits

Registration and the towing rules that apply to roadside assistance companies in New Hampshire.

Sources verified 2026-11-21 - Updated 2026-11-21

1 The rules at a glance

- Form the business; no sales tax
- State Police tows: rotation list rules and $1,000,000 insurance

We found no state roadside or locksmith license.

Requirements at a glance

Form the business with the Secretary of State

Required - State - New Hampshire Secretary of State, Corporation Division

LLCs file a Certificate of Formation (Form LLC-1) with the Corporation Division, online or on paper. The certificate must state the primary nature of the business.

Fees: Form LLC-1: $100.

Official application: https://www.sos.nh.gov/corporations-0/forms-and-fees/limited-liability-companies

No general sales tax to collect

Optional - State - New Hampshire Department of Revenue Administration

New Hampshire has no general sales tax on goods, so automotive businesses do not register to collect sales tax on parts or services. The meals and rentals tax applies only to meals, rooms and motor vehicle rentals.

If you rent vehicles to customers, ask the Department about the meals and rentals tax license.

If you tow for the State Police: rotation list rules

Required in some cases - State - New Hampshire State Police

State Police tows are done by companies on the rotation list, which carry $1,000,000 in liability and meet response, storage and lettering rules. See our New Hampshire towing guides.

Official agencies and links

Does New Hampshire have a sales tax?
New Hampshire Department of Revenue Administration
https://www.revenue.nh.gov/faq/does-new-hampshire-have-sales-tax

RSA 106-B:30, Requirements for Placement on the Tow List
New Hampshire General Court
https://gc.nh.gov/rsa/html/VII/106-B/106-B-30.htm

Limited Liability Companies: forms and fees (Form LLC-1 Certificate of Formation)
New Hampshire Secretary of State, Corporation Division
https://www.sos.nh.gov/corporations-0/forms-and-fees/limited-liability-companies

Frequently asked questions

Is there sales tax on roadside service in New Hampshire?

No. New Hampshire has no general sales tax.

This guide is general information, not legal advice. Rules change and can depend on your city or county, so confirm with the official agencies linked below before you apply.

https://nearbycarcare.com/resources/licenses/roadside-assistance-licenses-permits/new-hampshire/