



GUIDANCE ON UNCLAIMED VOUCHER SUBMISSIONS

As of September 24, 2024

This document is provided as guidance to historic horse racing operators with respect to submitting information and money due to the State in relation to unclaimed historic horse racing vouchers.

Unclaimed vouchers are governed by RSA 284:31. Effective September 24, 2024, the law requires the following:

Every person, association, or corporation conducting a race or race meet, whether live racing, simulcast racing, or historic horse racing hereunder shall pay to the state treasurer all moneys collected during the previous year of pari-mutuel pool tickets and vouchers which have not been redeemed. Such moneys shall become a part of the special fund established in RSA 284:21-j. The state treasurer shall pay the amount due on any ticket or voucher to the holder thereof from funds not otherwise appropriated upon an order from the lottery commission. Pari-mutuel tickets and vouchers which remain unclaimed after 12 months shall not be paid. On or before July 1 of every year, said person, association or corporation shall submit to the treasurer a check for any unclaimed money during the previous fiscal year, along with a gaming operator's written report for the previous fiscal year's unclaimed money, which shall itemize both the unclaimed tickets and vouchers and the unclaimed amounts therefrom. A copy of the report shall be forwarded to the lottery commission. For the first biennial year after the effective date of this section, the report shall cover both years of the previous biennium.

Our interpretation of the reporting and payment due dates as follows:

Date of Unclaimed Voucher	Due Date
FY23 & FY24* (July1, 2022 – June 30, 2024)	July 1, 2025
FY25 (July1, 2024 – June 30, 2025)	July 1, 2026
FY26 (July1, 2025 – June 30, 2026)	July 1, 2027
FY27 (July1, 2026 – June 30, 2027)	July 1, 2028

* Game rooms with HHR during April 1 - June 30, 2022, should include reporting and payments for that period with their July 1, 2025, submission.

For your convenience, both the report and payments can be sent to Lottery Commission; the Commission will forward all the payments to the Treasury Department. If you have questions related to this guidance, please contact us by email at: ComplianceDivision@lottery.nh.gov.

