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**Fiscal Note****Cigarette and Tobacco Tax Amendments**

20-Jan-02

**Bill Number: HB0238**3:43 PM

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**AMENDED NOTE**

Passage of this bill could increase total revenues by \$25,100,000 beginning in FY 2004. There is a potential increase in revenues in FY 2002 of approximately \$2,300,000 resulting from pre-buying. The revenue increase resulting in FY 2003 would be approximately \$21,100,000. Approximately two-thirds of the revenue will accrue to the Cigarette Tax Restricted account and the remaining one-third will accrue to the General Fund.

The bill provides for annual appropriations to the Department of Health, the University of Utah Health Sciences Center, and the Medical Education Council.

	<u>FY 02 Approp.</u>	<u>FY 02 Revenue</u>	<u>FY 03 Approp.</u>	<u>FY 03 Revenue</u>	<u>FY 04 Approp.</u>	<u>FY 04 Revenue</u>
General Fund	\$0	\$1,320,000	\$0	\$6,963,000	\$0	\$8,283,000
Restricted Funds	\$2,680,000	\$2,680,000	\$14,137,000	\$14,137,000	\$16,817,000	\$16,817,000
<b>TOTAL</b>	<b>\$2,680,000</b>	<b>\$4,000,000</b>	<b>\$14,137,000</b>	<b>\$21,100,000</b>	<b>\$16,817,000</b>	<b>\$25,100,000</b>

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**Individual and Business Impact**

Individuals who smoke will see a 30 cent increase in cost per pack.

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**Office of the Legislative Fiscal Analyst**