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

04-Mar-02

**Bill Number: HB0238s2**9:58 AM

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**AMENDED BILL**

Passage of this bill could increase total revenues by \$13,780,000 beginning in FY 2004. There is a potential increase in revenues in FY 2002 of approximately \$1,791,400 resulting from pre-buying. The revenue increase resulting in FY 2003 would be approximately \$11,988,600. Almost two-thirds of the revenue will accrue to the Cigarette Tax Restricted account, from which designated appropriations will be made, and the remaining one-third will accrue to the General Fund.

The bill provides for annual appropriations to the Department of Health and the University of Utah for the Health Sciences Center and the School of Medicine.

	<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	\$644,900	\$0	\$4,315,900	\$0	\$4,960,800
Restricted Funds	\$1,146,500	\$1,146,500	\$7,672,700	\$7,672,700	\$8,819,200	\$8,819,200
<b>TOTAL</b>	<b>\$1,146,500</b>	<b>\$1,791,400</b>	<b>\$7,672,700</b>	<b>\$11,988,600</b>	<b>\$8,819,200</b>	<b>\$13,780,000</b>

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**Individual and Business Impact**

Individuals who smoke will pay 18 cents more per pack of cigarettes.

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**Office of the Legislative Fiscal Analyst**