



**Fiscal Note**  
**S.B. 134 1st Sub. (Green)**  
 2021 General Session  
 Tobacco Regulation Amendments  
 by Bramble, C. (Bramble, Curtis.)



**General, Education, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$0	\$0

**State Government**

UCA 36-12-13(2)(c)

Revenues	FY 2021	FY 2022	FY 2023
Restricted Accounts (FN Only)	\$0	\$2,500,000	\$4,000,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$4,000,000</b>

Enactment of this legislation may increase revenue to the Electronic Cigarette Substance and Nicotine Product Tax Restricted Account by \$2.5 million in FY 2022 and \$4.0 million ongoing beginning in FY 2023.

Expenditures	FY 2021	FY 2022	FY 2023
Total Expenditures	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state expenditures.

	FY 2021	FY 2022	FY 2023
<b>Net All Funds</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$4,000,000</b>

**Local Government**

UCA 36-12-13(2)(c)

Enactment of this bill could increase revenue to local governments up to \$1,000 more per case for fines.

**Individuals & Businesses**

UCA 36-12-13(2)(c)

Individuals purchasing electronic cigarettes and alternative nicotine products could collectively pay more in taxes of \$2.5 million in FY 2022 and \$4.0 million ongoing beginning in FY 2023. Additionally, This bill could cost certain offenders up to \$1,000 more per fine, however, the total amount is unknown.

**Regulatory Impact**

UCA 36-12-13(2)(d)

Enactment of this legislation could result in a small reduction in the regulatory burden for Utah residents or businesses.

No performance note required for this bill

**Notes on Notes**

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.