

Effective 7/1/2015

Renumbered 7/1/2018

26-42-102 Definitions.

As used in this chapter:

- (1) "Commission" means the Utah State Tax Commission.
- (2) "Employee" means an employee of a licensee.
- (3) "Enforcing agency" means the state Department of Health, or any local health department enforcing the provisions of this chapter.
- (4) "Licensee" means a person licensed:
 - (a) under Section 59-14-201 to sell cigarettes at retail;
 - (b) under Section 59-14-301 to sell tobacco products at retail; or
 - (c) under Section 59-14-803 to sell an electronic cigarette product.
- (5) "License to sell tobacco" or "license" means a license issued:
 - (a) under Section 59-14-201 to sell cigarettes at retail;
 - (b) under Section 59-14-301 to sell tobacco products at retail; or
 - (c) under Section 59-14-803 to sell an electronic cigarette product.
- (6) "Tobacco" means:
 - (a) a cigarette or a tobacco product, as defined in Section 59-14-102; or
 - (b) an electronic cigarette product, as defined in Section 59-14-802.