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**Tobacco Amendments**  
2026 GENERAL SESSION  
STATE OF UTAH  
**Chief Sponsor: Jefferson S. Burton**  
Senate Sponsor: Kirk A. Cullimore

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**LONG TITLE**

**General Description:**

This bill enacts provisions relating to sales of cigars and pipe tobacco.

**Highlighted Provisions:**

This bill:

- ▶ authorizes telephone, mail, internet, and other remote retail sales of a cigar or pipe tobacco;
- ▶ provides for the licensing, bonding, and taxation of cigar and pipe tobacco transactions between a remote seller and a consumer in the state;
- ▶ establishes a criminal penalty for failing to comply with the licensing, bonding, and tax collection requirements;
- ▶ makes technical and conforming changes; and
- ▶ includes a coordination clause to align license terms and fees with other tobacco licenses as provided in S.B. 210, Nicotine Amendments.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

This bill provides a coordination clause.

**Utah Code Sections Affected:**

AMENDS:

**59-14-102**, as last amended by Laws of Utah 2025, Chapter 173

**59-14-302**, as last amended by Laws of Utah 2020, Chapter 347

**76-9-1107**, as renumbered and amended by Laws of Utah 2025, Chapter 173

ENACTS:

28 **59-14-901**, Utah Code Annotated 1953

29 **59-14-902**, Utah Code Annotated 1953

30 **59-14-903**, Utah Code Annotated 1953

31 **59-14-904**, Utah Code Annotated 1953

32 **59-14-905**, Utah Code Annotated 1953

33 **59-14-906**, Utah Code Annotated 1953

34 **Utah Code Sections affected by Coordination Clause:**

35 **59-14-903**, Utah Code Annotated 1953

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37 *Be it enacted by the Legislature of the state of Utah:*

38 Section 1. Section **59-14-102** is amended to read:

39 **59-14-102 . Definitions.**

40 As used in this chapter:

41 (1) "Alternative nicotine product" means the same as that term is defined in Section

42 76-9-1101.

43 (2)(a) "Cigar" means the same as that term is defined in Section 76-9-1101.

44 (b) "Cigar" does not include a little cigar.

45 [~~(2)~~] (3) "Cigarette" means a roll made wholly or in part of tobacco:

46 (a) regardless of:

47 (i) the size of the roll;

48 (ii) the shape of the roll;

49 (iii) whether the tobacco is flavored, adulterated, or mixed with any other ingredient;

50 or

51 (iv) whether the tobacco is heated or burned; and

52 (b) if the roll has a wrapper or cover that is made of paper or any other substance or

53 material except tobacco.

54 [~~(3)~~] (4) "Cigarette rolling machine" means a device or machine that has the capability to

55 produce at least 150 cigarettes in less than 30 minutes.

56 [~~(4)~~] (5) "Cigarette rolling machine operator" means a person [~~who~~] that:

57 (a)(i) controls, leases, owns, possesses, or otherwise has available for use a cigarette

58 rolling machine; and

59 (ii) makes the cigarette rolling machine available for use by another person to

60 produce a cigarette; or

61 (b) offers for sale, at retail, a cigarette produced from the cigarette rolling machine.

- 62 [(5)] (6) "Consumer" means a person that is not required:
- 63 (a) under Section 59-14-201 to obtain a license under Section 59-14-202;
- 64 (b) under Section 59-14-301 to obtain a license under Section 59-14-202;[-or]
- 65 (c) to obtain a license under Section 59-14-803[-]; or
- 66 (d) to obtain a license under Section 59-14-903.
- 67 [(6)] (7) "Counterfeit cigarette" means:
- 68 (a) a cigarette that has a false manufacturing label; or
- 69 (b) a package of cigarettes bearing a counterfeit tax stamp.
- 70 [(7)] (8)(a) "Electronic cigarette" means the same as that term is defined in Section
- 71 76-9-1101.
- 72 (b) "Electronic cigarette" does not include a cigarette or a tobacco product.
- 73 [(8)] (9) "Electronic cigarette product" means the same as that term is defined in Section
- 74 76-9-1101.
- 75 [(9)] (10) "Electronic cigarette substance" means the same as that term is defined in Section
- 76 76-9-1101.
- 77 [(10)] (11) "Importer" means a person that imports into the United States, either directly or
- 78 indirectly, a finished cigarette for sale or distribution.
- 79 [(11)] (12) "Indian tribal entity" means a federally recognized Indian tribe, tribal entity, or
- 80 any other person doing business as a distributor or retailer of cigarettes on tribal lands
- 81 located in the state.
- 82 [(12)] (13) "Little cigar" means a roll for smoking that:
- 83 (a) is made wholly or in part of tobacco;
- 84 (b) uses an integrated cellulose acetate filter or other similar filter; and
- 85 (c) is wrapped in a substance:
- 86 (i) containing tobacco; and
- 87 (ii) that is not exclusively natural leaf tobacco.
- 88 [(13)] (14)(a) [~~Except as provided in Subsection (13)(b), "manufacturer"~~] "Manufacturer"
- 89 means a person that:
- 90 (i) manufactures, fabricates, assembles, processes, or labels a finished cigarette; or
- 91 (ii) makes, modifies, mixes, manufactures, fabricates, assembles, processes, labels,
- 92 repackages, relabels, or imports an electronic cigarette product or a nicotine
- 93 product.
- 94 (b) "Manufacturer" does not include a cigarette rolling machine operator.
- 95 [(14)] (15) "Moist snuff" means tobacco that:

- 96 (a) is finely cut, ground, or powdered;
- 97 (b) has at least 45% moisture content, as determined by the commission by rule made in  
98 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
- 99 (c) is not intended to be:
- 100 (i) smoked; or
- 101 (ii) placed in the nasal cavity; and
- 102 (d) except for single-use pouches of loose tobacco, is not packaged, produced, sold, or  
103 distributed in single-use units, including:
- 104 (i) tablets;
- 105 (ii) lozenges;
- 106 (iii) strips;
- 107 (iv) sticks; or
- 108 (v) packages containing multiple single-use units.
- 109 ~~[(15)]~~ (16) "Nicotine" means the same as that term is defined in Section 76-9-1101.
- 110 ~~[(16)]~~ (17) "Nicotine product" means the same as that term is defined in Section 76-9-1101.
- 111 ~~[(17)]~~ (18) "Nontherapeutic nicotine device" means the same as that term is defined in  
112 Section 76-9-1101.
- 113 ~~[(18)]~~ (19) "Nontherapeutic nicotine device substance" means the same as that term is  
114 defined in Section 76-9-1101.
- 115 ~~[(19)]~~ (20) "Nontherapeutic nicotine product" means the same as that term is defined in  
116 Section 76-9-1101.
- 117 (21) "Pipe tobacco" means loose leaf tobacco that:
- 118 (a) is intended to be burned in a pipe; or
- 119 (b) because of the tobacco's appearance, type, packaging, or labeling, is suitable to be  
120 used, and likely to be offered or purchased for use, in a pipe.
- 121 ~~[(20)]~~ (22) "Prefilled electronic cigarette" means the same as that term is defined in Section  
122 76-9-1101.
- 123 ~~[(21)]~~ (23) "Prefilled nontherapeutic nicotine device" means the same as that term is defined  
124 in Section 76-9-1101.
- 125 ~~[(22)]~~ (24) "Retailer" means a person that:
- 126 (a) sells or distributes a cigarette, a cigar, pipe tobacco, an electronic cigarette product,  
127 or a nicotine product to a consumer in the state; or
- 128 (b) intends to sell or distribute a cigarette, a cigar, pipe tobacco, an electronic cigarette  
129 product, or a nicotine product to a consumer in the state.

130 [~~(23)~~] (25) "Stamp" means the indicia required to be placed on a cigarette package that  
131 evidences payment of the tax on cigarettes required by Section 59-14-205.

132 [~~(24)~~] (26)(a) "Tobacco product" means a product made of, or containing, tobacco.

133 (b) "Tobacco product" includes:

134 (i) a cigarette produced from a cigarette rolling machine;

135 (ii) a little cigar; or

136 (iii) moist snuff.

137 (c) "Tobacco product" does not include a cigarette.

138 [~~(25)~~] (27) "Tribal lands" means land held by the United States in trust for a federally  
139 recognized Indian tribe.

140 Section 2. Section **59-14-302** is amended to read:

141 **59-14-302 . Tax basis -- Rates.**

142 (1) As used in this section:

143 (a) "Manufacturer's sales price" means the amount the manufacturer of a tobacco  
144 product charges after subtracting a discount.

145 (b) "Manufacturer's sales price" includes an original Utah destination freight charge,  
146 regardless of:

147 (i) whether the tobacco product is shipped f.o.b. origin or f.o.b. destination; or

148 (ii) who pays the original Utah destination freight charge.

149 (2) [~~There~~] Except as provided in Section 59-14-904, there is levied a tax upon the sale, use,  
150 or storage of tobacco products in the state.

151 (3)(a) Subject to Subsection (3)(b), the tax levied under Subsection (2) shall be paid by  
152 the manufacturer, jobber, distributor, wholesaler, retailer, user, or consumer.

153 (b) The tax levied under Subsection (2) on a cigarette produced from a cigarette rolling  
154 machine shall be paid by the cigarette rolling machine operator.

155 (4) For tobacco products except for moist snuff, a little cigar, or a cigarette produced from a  
156 cigarette rolling machine, the amount of the tax under this section is .86 multiplied by  
157 the manufacturer's sales price.

158 (5)(a) Subject to Subsection (5)(b), the tax under this section on moist snuff is imposed:

159 (i) at a rate of \$1.83 per ounce; and

160 (ii) on the basis of the net weight of the moist snuff as listed by the manufacturer.

161 (b) If the net weight of moist snuff is in a quantity that is a fractional part of one ounce,  
162 a proportionate amount of the tax described in Subsection (5)(a) is imposed:

163 (i) on that fractional part of one ounce; and

- 164 (ii) in accordance with rules made by the commission in accordance with Title 63G,  
 165 Chapter 3, Utah Administrative Rulemaking Act.
- 166 (6)(a) A little cigar is taxed at the same tax rates as a cigarette is taxed under Subsection  
 167 59-14-204(2).
- 168 (b)(i) Subject to Subsection (6)(b)(ii), a cigarette produced from a cigarette rolling  
 169 machine is taxed at the same tax rates as a cigarette is taxed under Subsection  
 170 59-14-204(2).
- 171 (ii) A tax under this Subsection (6)(b) is imposed on the date the cigarette is produced  
 172 from the cigarette rolling machine.
- 173 (7)(a) Moisture content of a tobacco product is determined at the time of packaging.
- 174 (b) A manufacturer who distributes a tobacco product in, or into, Utah, shall:
- 175 (i) for a period of three years after the last day on which the manufacturer distributes  
 176 the tobacco product in, or into, Utah, keep valid scientific evidence of the  
 177 moisture content of the tobacco product available for review by the commission,  
 178 upon demand; and
- 179 (ii) provide a document, to the person described in Subsection (3) to whom the  
 180 manufacturer distributes the tobacco product, that certifies the moisture content of  
 181 the tobacco product, as verified by the scientific evidence described in Subsection  
 182 (7)(b)(i).
- 183 (c) A manufacturer ~~[who]~~ that fails to comply with the requirements of Subsection (7)(b)  
 184 is liable for the nonpayment or underpayment of taxes on the tobacco product by a  
 185 person who relies, in good faith, on the document described in Subsection (7)(b)(ii).
- 186 (d) A person described in Subsection (3) who is required to pay tax on a tobacco product:
- 187 (i) shall, for a period of three years after the last day on which the person pays the tax  
 188 on the tobacco product, keep the document described in Subsection (7)(b)(ii)  
 189 available for review by the commission, upon demand; and
- 190 (ii) is not liable for nonpayment or underpayment of taxes on the tobacco product due  
 191 to the person's good faith reliance on the document described in Subsection  
 192 (7)(b)(ii).

193 Section 3. Section **59-14-901** is enacted to read:

194 **Part 9. Remote Retail Sales of Cigar and Pipe Tobacco Licensing and Taxation Act**

195 **59-14-901 . Definitions.**

196 As used in this part:

- 197 (1) "Actual cost" means the actual price paid by a retailer.

- 198 (2) "Actual cost list" means a list, prepared, maintained, and certified annually by each  
199 retailer, of the average of the actual cost of each item by stock-keeping unit of cigars and  
200 pipe tobacco over the 12 calendar months before January 1 of the year in which the  
201 remote retail sale of a cigar or pipe tobacco occurs.
- 202 (3) "Age verification system" means a service that:  
203 (a) is provided by an independent third party; and  
204 (b) compares information available from a commercially available database, or an  
205 aggregate of available databases, that government agencies and businesses use  
206 regularly to verify the age and identity of the personal information a consumer  
207 provides during the ordering process.
- 208 (4)(a) "Remote retail sale" means the sale to a consumer if:  
209 (i) the retailer is not in the physical presence of the consumer when the request for  
210 the sale is made; and  
211 (ii)(A) the retailer delivers the sold item to the consumer by common carrier,  
212 private delivery service, or other method of remote delivery; or  
213 (B) the retailer is not in the physical presence of the consumer when the consumer  
214 obtains possession of the sold item.
- 215 (b) "Remote retail sale" does not include a sale by:  
216 (i) a regular dealer of tobacco products in another state to a licensed dealer in this  
217 state; or  
218 (ii) a wholesaler or distributor in this state to a regular dealer of tobacco products in  
219 another state.
- 220 (5) "Remote seller" means a retailer that conducts a remote retail sale of a cigar or pipe  
221 tobacco.
- 222 Section 4. Section **59-14-902** is enacted to read:  
223 **59-14-902 . Authorization for remote retail sale of a cigar or pipe tobacco.**
- 224 (1) A retailer may make a remote retail sale of a cigar or pipe tobacco in this state if the  
225 retailer:  
226 (a) subject to Section 59-14-903, complies with the licensing and bonding requirements  
227 of this part;  
228 (b) subject to Subsection (3), collects and remits the sales and use taxes due under  
229 Chapter 12, Sales and Use Tax Act;  
230 (c) reports to the commission, on a quarterly basis after remote retail sales of cigars or  
231 pipe tobacco begin:

- 232            (i) the number of remote retail sales of cigars or pipe tobacco; and  
 233            (ii) the gross sales amount;  
 234            (d) subject to Section 59-14-904, collects and remits the tax imposed by this part;  
 235            (e) complies with the age and access requirements for cigars or pipe tobacco described  
 236            in Section 10-8-47 and Title 76, Chapter 9, Part 11, Cigarettes, Tobacco, and  
 237            Psychotoxic Chemical Solvents;  
 238            (f) uses an age verification system; and  
 239            (g) requires an individual 21 years old or older to sign for delivery and to take  
 240            possession of the cigar or pipe tobacco.
- 241            (2) A remote seller may not:  
 242            (a) make a remote retail sale of any product containing nicotine or tobacco that is not a  
 243            cigar or pipe tobacco; or  
 244            (b) make a face-to-face sale that would be permitted under:  
 245            (i) Section 59-14-201 without a license described in Section 59-14-201;  
 246            (ii) Section 59-14-301 without a license described in Section 59-14-301; or  
 247            (iii) Section 59-14-803 without a license described in Section 59-14-803.
- 248            (3) A remote seller shall obtain a sales and use tax license and collect and remit the  
 249            applicable sales and use tax in accordance with Chapter 12, Sales and Use Tax Act, if  
 250            the remote seller meets the requirements of Subsection 59-12-107(2).
- 251            (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
 252            commission may make rules to establish a mechanism for a person to report a perceived  
 253            violation of this section.

254            *The following section is affected by a coordination clause at the end of this bill.*

255            Section 5. Section **59-14-903** is enacted to read:

256            **59-14-903 . License to make a remote retail sale of a cigar or pipe tobacco.**

- 257            (1) The commission shall issue a license to make a remote retail sale of a cigar or pipe  
 258            tobacco to a retailer that submits an application, on a form the commission creates, that  
 259            includes:  
 260            (a) the retailer's name;  
 261            (b) the address of the facility from which the retailer will make a remote retail sale of a  
 262            cigar or pipe tobacco;  
 263            (c) the retailer's federal identification number;  
 264            (d) proof that the retailer uses an age verification system and requires an individual 21  
 265            years old or older to sign for delivery and to take possession of the cigar or pipe

- 266 tobacco;
- 267 (e) proof of receipt of a sales tax license, if applicable; and
- 268 (f) any other information the commission requires to implement this chapter.
- 269 (2) A license described in Subsection (1) is:
- 270 (a) valid for three years;
- 271 (b) valid only for a single facility from which the retailer makes a remote retail sale of a
- 272 cigar or pipe tobacco; and
- 273 (c) renewable if a licensee meets the criteria for licensing described in Subsection (1).
- 274 (3) A retailer that holds a license to sell under Section 59-14-301 does not need to obtain a
- 275 license under this section to make a remote retail sale of a cigar or pipe tobacco.
- 276 (4)(a)(i) Except as provided in Subsection (4)(a)(ii), the commission shall require a
- 277 remote seller that is responsible under this part for collection of tax on a cigar or
- 278 pipe tobacco to post a bond.
- 279 (ii) A remote seller that posts a bond under Section 59-14-301 is not required to post
- 280 an additional bond under this section.
- 281 (b) The remote seller may post the bond required by Subsection (4)(a) in combination
- 282 with any bond required by Section 59-14-201 or 59-14-803.
- 283 (c) Subject to Subsection (4)(d), the commission shall determine the form and the
- 284 amount of the bond.
- 285 (d) The minimum amount of the bond shall be:
- 286 (i) except as provided in Subsection (4)(d)(ii) or (4)(d)(iii), \$500;
- 287 (ii) if the remote seller posts the bond required by Subsection (4)(a) in combination
- 288 with a bond required by either Section 59-14-201 or 59-14-803, \$1,000; or
- 289 (iii) if the remote seller posts the bond required by Subsection (4)(a) in combination
- 290 with the bonds required by both Sections 59-14-201 and 59-14-803, \$1,500.
- 291 (5) In addition to other authorized reasons for the commission to deny or revoke a license
- 292 or a license renewal under this title, the commission may deny or revoke a license to a
- 293 retailer who makes or wishes to make remote retail sales of cigars or pipe tobacco if:
- 294 (a) the retailer violates this title;
- 295 (b) the retailer does not meet the requirements for licensure;
- 296 (c) the retailer submits misleading or false information on the retailer's application for
- 297 licensure; or
- 298 (d) a retailer has had a license to sell any tobacco or nicotine products revoked by
- 299 another state.

300 (6) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
301 commission may make rules to establish the additional information described in  
302 Subsection (1)(f) that a retailer shall provide in the application.

303 (7) The commission may not charge a fee for a license under this section.

304 Section 6. Section **59-14-904** is enacted to read:

305 **59-14-904 . Taxation of a remote retail sale of a cigar or pipe tobacco.**

306 (1) A tax is imposed on a remote retail sale of a cigar or pipe tobacco if the cigar or pipe  
307 tobacco was not taxed under Section 59-14-302.

308 (2)(a) The amount of the tax imposed under this section on a cigar or pipe tobacco is .86  
309 multiplied by:

310 (i) the actual cost of the cigar or pipe tobacco; or

311 (ii) if the actual cost is unavailable, the actual cost of the cigar or pipe tobacco as  
312 identified in the actual cost list.

313 (b) A remote retail sale of a cigar or pipe tobacco that is subject to the tax imposed by  
314 this section is not subject to the tax imposed by Section 59-14-302.

315 (3) If a tax is due under Subsection (2), a remote seller that meets the requirements of  
316 Subsection 59-12-107(2) shall collect the tax from a consumer at the time of a remote  
317 retail sale of a cigar or pipe tobacco.

318 (4) The commission shall deposit the revenue generated by the tax imposed under this  
319 section into the General Fund.

320 Section 7. Section **59-14-905** is enacted to read:

321 **59-14-905 . Remittance of tax -- Returns -- Invoice required -- Filing requirement**  
322 **-- Exception -- Penalty -- Overpayment.**

323 (1)(a) A remote seller that collects the tax imposed on a cigar or pipe tobacco under this  
324 part shall remit to the commission, in an electronic format the commission approves:

325 (i) the tax the remote seller collected in the previous calendar quarter; and

326 (ii) the quarterly tax return.

327 (b) The remote seller shall file the return and remit the taxes collected on or before the  
328 last day of April, July, October, and January.

329 (2)(a) A remote seller shall provide the consumer with an itemized invoice showing:

330 (i) the remote seller's name and address;

331 (ii) the name and delivery address of the consumer;

332 (iii) the date of sale;

333 (iv) the final cost and quantity for each item;

- 334           (v) a statement of the tax collected under this part;  
335           (vi) the itemized sales and use tax, if applicable; and  
336           (vii) shipping charges, if stated separately.
- 337       (b) The remote seller shall retain a copy of each invoice and make the invoice available  
338           for inspection at the request of the commission or the commission's agent for a period  
339           of three years following the remote retail sale of a cigar or pipe tobacco.
- 340       (c) The remote seller shall retain purchasing records to verify the actual cost or actual  
341           cost list value for each item by stock-keeping unit.
- 342       (3)(a) A consumer that purchases an untaxed cigar or pipe tobacco for use or other  
343           consumption shall:
- 344           (i) file with the commission, on a form the commission approves, a statement  
345               showing the quantity and description of the item subject to tax under this part; and  
346           (ii) pay the tax imposed by this part on the item.
- 347       (b) The consumer shall file the statement described in Subsection (3)(a) and pay the tax  
348           due on or before the last day of the month immediately following the month during  
349           which the consumer purchased an untaxed cigar or pipe tobacco.
- 350       (c) A consumer shall maintain records necessary to determine the amount of tax the  
351           consumer is liable to pay under this part for a period of three years after the day on  
352           which the consumer filed the statement required by this section.
- 353       (4) A nonresident who imports an untaxed cigar or pipe tobacco into the state does not need  
354           to file the statement described in Subsection (3) or pay the tax if the item is for the  
355           nonresident's own use or consumption while in this state.
- 356       (5) In addition to the tax required by this part, a person shall pay a penalty as provided in  
357           Section 59-1-401, plus interest at the rate and in the manner provided in Section  
358           59-1-402, for a period of four years after the day on which the tax is due if a person  
359           subject to this section fails to:
- 360           (a) pay the tax required by this part;  
361           (b) pay the tax on time; or  
362           (c) file a return required by this part.
- 363       (6) An overpayment of a tax imposed by this part shall accrue interest at the rate and in the  
364           manner provided in Section 59-1-402.

365           Section 8. Section **59-14-906** is enacted to read:

366           **59-14-906 . Criminal penalty for making a remote retail sale without compliance**  
367           **with this part.**

368 (1) It is unlawful for a person to make a remote retail sale of a cigar or pipe tobacco without  
 369 complying with the requirements of this part.

370 (2) A violation of Subsection (1) is a class B misdemeanor with a \$5,000 fine.

371 Section 9. Section **76-9-1107** is amended to read:

372 **76-9-1107 . Illegal indirect sale of a tobacco product, an electronic cigarette**  
 373 **product, or a nicotine product.**

374 (1)(a) As used in this section:

375 (i)(A) "Face-to-face exchange" means a transaction made in person between an  
 376 individual and a retailer or retailer's employee.

377 (B) "Face-to-face exchange" does not include a sale through a vending machine or  
 378 a self-service display.

379 (ii) "Retailer" means a person who:

380 (A) sells a tobacco product, an electronic cigarette product, or a nicotine product  
 381 to an individual for personal consumption; or

382 (B) operates a facility with a vending machine that sells a tobacco product, an  
 383 electronic cigarette product, or a nicotine product.

384 (iii) "Self-service display" means a display of a tobacco product, an electronic  
 385 cigarette product, or a nicotine product to which the public has access without the  
 386 intervention of a retailer or retailer's employee.

387 (b) Terms defined in Sections 76-1-101.5 and 76-9-1101 apply to this section.

388 (2) Except as provided in Subsection (4), an actor commits illegal indirect sale of a tobacco  
 389 product, an electronic cigarette product, or a nicotine product if the actor:

390 (a) is a retailer; and

391 (b) sells a tobacco product, an electronic cigarette product, or a nicotine product in a  
 392 manner that does not include a face-to-face exchange.

393 (3) A violation of Subsection (2) is:

394 (a) a class C misdemeanor on the first offense;

395 (b) a class B misdemeanor on the second offense; or

396 (c) a class A misdemeanor on the third or subsequent offense.

397 (4) The face-to-face sale requirement in Subsection (2) does not apply to:

398 (a) a mail-order, telephone, or [~~Internet~~] internet sale made in compliance with Section  
 399 59-14-509 or a remote retail sale, as defined in Section 59-14-901, of a cigar or pipe  
 400 tobacco made in compliance with Section 59-14-902;

401 (b) a sale from a vending machine or self-service display that is located in an area of a

- 402 retailer's facility:
- 403 (i) that is distinct and separate from the rest of the facility; and
- 404 (ii) where the retailer only allows an individual who is under 21 years old to be
- 405 present if the individual:
- 406 (A) is accompanied by the actor's parent or legal guardian; or
- 407 (B)(I) is present solely for the purpose of providing a service to the business,
- 408 including making a delivery;
- 409 (II) is monitored by the proprietor business or an employee of the business; and
- 410 (III) is not permitted to make any purchase or conduct any commercial
- 411 transaction other than the service described in Subsection (4)(b)(ii)(B)(II); or
- 412 (c) a sale at a retail tobacco specialty business.
- 413 (5)(a) An individual's parent or legal guardian who accompanies an individual into an
- 414 area described in Subsection (4)(b)(ii)(A) may not allow the individual to purchase a
- 415 tobacco product, an electronic cigarette product, or a nicotine product.
- 416 (b) A violation of Subsection (5)(a) is an offense under Section 76-9-1104.

417 **Section 10. Effective Date.**

418 This bill takes effect on January 1, 2027.

419 **Section 11. Coordinating H.B. 447 with S.B. 210.**

420 If H.B. 447, Tobacco Amendments, and S.B. 210, Nicotine Amendments, both pass and

421 become law, the Legislature intends that, on January 1, 2027:

422 (1) Subsection 59-14-903(2)(a) enacted in H.B. 447 be amended to read:

423 "(a) valid for one year;"; and

424 (2) Subsection 59-14-903(7) enacted in H.B. 447 be amended to read:

425 "(7) The commission shall charge \$250 for issuing or renewing a license under this

426 section."