

Electronic Cigarette Tax Revenue and Expenditures.xlsx

		FY 2023 (actuals)		FY 2024 (est.)	FY 2025 (est.)
Appropriations	Authority	Appropriated	Actuals	Estimates	Estimates
local health departments - enforcement	UCA 59-14-807 (3)(a)	\$2,000,000	\$1,450,800	\$2,000,000	\$2,000,000
Health and Human Services - statewide cessation programs	UCA 59-14-807 (3)(b)	\$2,000,000	\$1,231,000	\$2,000,000	\$2,000,000
Public Safety - law enforcement	UCA 59-14-807 (3)(c)	\$1,180,000	\$1,180,000	\$1,180,000	\$1,180,000
local health departments - grants	UCA 59-14-807 (3)(d)	\$3,000,000	\$2,739,800	\$3,000,000	\$3,000,000
State Board of Education - positive behavior plans & grade 4/5 prevention program	UCA 59-14-807 (3)(e)	\$5,084,200	\$4,250,000	\$5,084,200	\$5,084,200
Health and Human Services - drug prevention	UCA 59-14-807 (3)(f)	\$2,000,000	\$98,000	\$2,000,000	\$2,000,000
Health and Human Services - Opioid Abuse Prevention Services in Southeast Utah	appropriations act	\$262,700	\$103,500	\$262,600	\$262,600
Health and Human Services - COLA Increases	appropriations act	\$173,000	\$10,900	\$302,400	\$288,400
Tax - enforcement staff	appropriations act	\$0	\$0	\$0	\$89,700
Total Appropriations		\$15,699,900	\$11,064,000	\$15,829,200	\$15,904,900
Revenues (Yellow = Estimates)		\$14,689,300		\$14,689,300	\$14,689,300
Interest Income		\$219,500		\$219,500	\$219,500
Electronic Cigarette Product Settlements	UCA 59-14-807 (2)(b)	\$0		\$824,100	\$824,100
Increased Enforcement Revenues				\$500,000	\$1,500,000
Total Revenues (Yellow = Estimates)		\$14,908,800		\$16,232,900	\$17,232,900
Revenues Minus Appropriations		(\$791,100)		\$403,700	\$1,328,000
Beginning Fund Balance		\$4,206,200		\$8,051,000	

Sources:

Email exchanges with Tax Commission and Health and Human Services

<https://cobi.utah.gov/2023/1/financials><https://cobi.utah.gov/fund/1315><https://cobi.utah.gov/2024/1/financials><https://le.utah.gov/lfa/fnotes/2023/SB0263S02.fn.pdf>

Finance AM65 and AM31 Reports