

FISCAL NOTE

S.B. 36

SHORT TITLE: Cigarette and Tobacco Tax and Licensing Amendments

SPONSOR: Harper, W.

2013 GENERAL SESSION

STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill may increase tobacco related tax revenue by \$61,000 annually.

STATE BUDGET DETAIL TABLE

	FY 2013	FY 2014	FY 2015
Revenue:			
General Fund	\$0	\$61,000	\$61,000
Total Revenue	\$0	\$61,000	\$61,000
Expenditure	\$0	\$0	\$0
Net Impact, All Funds (Rev.-Exp.)	\$0	\$61,000	\$61,000
Net Impact, General/Education Funds	\$0	\$61,000	\$61,000

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

Enactment of this bill likely will not result in direct, measurable costs for local governments.

DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

By imposing new reporting requirements, enactment of this bill increases the administrative costs to businesses by an estimated \$9,300. Also, by imposing minimum purchasing requirements, individuals may see an increase in tax liability of \$61,000 annually.

PERFORMANCE NOTE (JR 4-2-404): Not Required