



**Fiscal Note**  
**H.B. 157 1st Sub. (Buff)**  
 2016 General Session  
 Age Limit for Tobacco and Related  
 Products  
 by Powell, K. (Powell, Kraig.)



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

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(2,040,800)	\$2,040,800	\$0

**State Government**

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

Enactment of this bill may reduce tax revenue to the General Fund by about \$2,040,800 beginning in FY 2019 due to decreased tobacco and related product sales.

Revenues	FY 2016	FY 2017	FY 2018
General Fund	\$0	\$(2,040,800)	\$(2,040,800)
General Fund, One-Time	\$0	\$2,040,800	\$2,040,800
Total Revenues	\$0	\$0	\$0

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

Expenditures	FY 2016	FY 2017	FY 2018
Total Expenditures	\$0	\$0	\$0

Net All Funds	\$0	\$0	\$0
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**Local Government**

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

Enactment of this bill may reduce sales tax revenue to local governments by about \$155,200 beginning in FY 2019.

**Individuals & Businesses**

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

Through provisions of this bill, approximately 4,150 individuals could forgo paying tax on tobacco and related products for a tax savings of about \$530/person/year or about \$2.196 million total beginning in FY 2019.

**Performance Note**

JR4-2-404

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.