



**Fiscal Note**  
**H.B. 252 1st Sub. (Buff)**  
 2019 General Session  
 Electronic Cigarette and Other Nicotine  
 Product Amendments  
 by Ray, P. (Christensen, Allen.)



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

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$21,600,000	\$(8,975,000)	\$12,625,000

**State Government**

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

Revenues	FY 2019	FY 2020	FY 2021
General Fund	\$0	\$21,600,000	\$21,600,000
General Fund, One-Time	\$0	\$(8,975,000)	\$0
New Account Created By Legislation	\$0	\$2,000,000	\$2,000,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$14,625,000</b>	<b>\$23,600,000</b>

Enactment of this bill may increase revenue to the newly created Electronic Cigarette and Other Nicotine Product Tax Restricted Account by \$2,000,000 ongoing beginning in FY 2020. The bill may also increase revenue to the General Fund by \$12,625,000 in FY 2020 and \$21,600,000 in FY 2021.

Expenditures	FY 2019	FY 2020	FY 2021
Total Expenditures	\$0	\$0	\$0

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

Net All Funds	FY 2019	FY 2020	FY 2021
	\$0	\$14,625,000	\$23,600,000

**Local Government**

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

Enactment of this bill may increase revenue to the 13 local health departments by \$2,000,000 annually beginning in FY 2020 to cover costs associated with nicotine inhaler and alternative tobacco product enforcement and education.

**Individuals & Businesses**

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

Enactment of this bill may increase the tax burden for purchasers of electronic cigarettes and other nicotine products by \$14,625,000 in FY 2020 and \$23,600,000 in FY 2021.

**Regulatory Impact**

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

Enactment of this legislation could result in a small increase in the regulatory burden for Utah residents or businesses.

**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.