



Fiscal Note
S.B. 199
 2020 General Session
 Electronic Cigarette Substance
 Amendments
 by Harper, W.



General, Education, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$40,980,000	\$(7,000,000)	\$33,980,000

State Government

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

Revenues	FY 2020	FY 2021	FY 2022
General Fund	\$0	\$41,000,000	\$41,000,000
General Fund, One-time	\$0	\$(7,000,000)	\$0
Total Revenues	\$0	\$34,000,000	\$41,000,000

Enactment of this bill may increase revenue to the General Fund by \$34.0 million in FY 2021 and \$41.0 million in FY 2022.

Expenditures	FY 2020	FY 2021	FY 2022
General Fund	\$0	\$20,000	\$20,000
Total Expenditures	\$0	\$20,000	\$20,000

Enactment of this legislation may cost the Department of Health \$20,000 ongoing General Fund beginning in FY 2021 to destroy around 200 gallons of contraband goods from approximately 100 out-of-compliance electronic cigarette retailers.

	FY 2020	FY 2021	FY 2022
Net All Funds	\$0	\$33,980,000	\$40,980,000

Local Government

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

Enactment of this legislation may result in revenue of \$5,000 per civil penalty and associated costs of prosecution.

Individuals & Businesses

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

Enactment of this bill may increase the tax burden for purchasers of electronic cigarette substances by \$34.0 million in FY 2021 and \$41.0 million in FY 2022 from a \$0.61 tax per milliliter on 67.0 million milliliters of electronic cigarette substance. Additionally enactment of this legislation may result in costs to certain offenders of \$5,000 per civil penalty.

Regulatory Impact

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

Enactment of this legislation likely will not change 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.