



Fiscal Note
S.B. 61 1st Sub. (Green)
 2024 General Session
 Electronic Cigarette Amendments
 by Plumb, J. (Plumb, Jen.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$ (30,000)	\$ (64,500)	\$ (94,500)

State Government

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

Revenues	FY 2024	FY 2025	FY 2026
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR)	\$0	\$ (5,972,800)	\$ (8,072,800)
Total Revenues	\$0	\$ (5,972,800)	\$ (8,072,800)

Enactment of this legislation may reduce revenues to the Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account by (\$5,972,800) in FY 2025 and (\$8,072,800) ongoing in FY 2026. To the extent that more people are convicted as a result of this legislation and pay their financial obligation, this could increase state revenue per case in the following amounts: (1) General Fund \$70; (2) Court Security \$38.

Expenditures	FY 2024	FY 2025	FY 2026
General Fund	\$0	\$30,000	\$30,000
General Fund, One-time	\$64,500	\$0	\$0
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR)	\$0	\$227,200	\$227,200
Total Expenditures	\$64,500	\$257,200	\$257,200

Enactment of this Legislation may cost the State \$64,500 General Fund in FY 2024 and ongoing \$30,000 General Fund and \$227,200 from the Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account beginning in FY 2025 to certify all electronic cigarette products.

	FY 2024	FY 2025	FY 2026
Net All Funds	\$ (64,500)	\$ (6,230,000)	\$ (8,330,000)

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Local Government

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

Enactment of this legislation could increase revenue to local governments by about \$230 per case for fines/fees. Local government entities could experience the following estimated expenditures: 1. Prosecutors - \$812 per case; 2. Public Defense - \$900 per case; 3. County Jails - unknown increase at about \$83 per day per offender in incarceration costs; 4. Local Justice Court - unknown increase.

Individuals & Businesses

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

Electronic cigarette product businesses may pay as a group around \$227,200 annually beginning in FY 2025. To the extent that individuals violate provisions of this legislation, this could cost certain offenders about \$340 per case, however the total amount is unknown.

Regulatory Impact

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

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

Performance Evaluation

JR1-4-601

This bill creates a new program or significantly expands an existing program. For a list of questions lawmakers might ask to improve accountability for the proposed program, please see: <https://budget.utah.gov/newprogram>

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.