

# STATE OF UTAH

## Fund Information

**FINET Name:** (DOH) Cigarette Tax Restricted Account

**FINET Fund:** 1221

**Legal Name:** Cigarette Tax Restricted Account

**Legal Authorization:** UCA 59-14-204(5)(a)

**Earns Interest:**  Yes  No **Earns Interest Authority:**

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### Revenue Source(s):

1. \$250,000 of the cigarette tax-annually from the 1997 tax increase. 2. Percentages per statute from the 2002 tax increase.

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### Description:

HB404 (1998 Legislature) Created the Cigarette Tax Restricted Account where annually, \$250,000 of the cigarette tax will be deposited and used by the Department of Health for a tobacco prevention and control media campaign targeted towards children.

HB 238 (2002 GS) Increased the cigarette tax by 18 cents per pack and designated portions of the increase for the following:

- a) 22% to the Department of Health for tobacco prevention, reduction, cessation, and control programs;
- b) 15% to the University of Utah Health Sciences Center for the Huntsman Cancer Institute for cancer research; and
- c) 21% to the University of Utah Health Sciences Center for medical education at the University of Utah School of Medicine.

Any balance remaining in the Cigarette Tax Restricted Account at the end of the fiscal year shall be appropriated during the next fiscal year to these same programs in proportion to the amount of revenue deposited into the account for each purpose.

HB 196 (2010 GS) Increases the tax rates on the sale, use, storage, or distribution of cigarettes in the state and provides a calculation by which the rates will either remain the same, or increase every third fiscal year after fiscal year 2011.

SB 259 (2010 GS) Removes a provision that required the balance remaining in the Cigarette Tax Restricted Account at the end of the fiscal year be appropriated during the next fiscal year for the purposes described in UCA 59-14-204 in proportion to the amount of revenue deposited in the account for each purpose.

SB 62 (2012) Changes the allocation of cigarette tax revenue to the Cigarette Tax Restricted Account (#1221) from a percentage of cigarette tax to a fixed amount. Adds the Cigarette Tax Restricted Account to the list of nonlapsing funds and accounts. Provides that the bill is effective May 8, 2011 and has retrospective operation to July 1, 2011.

SB 207 (2013 GS) Repeals Utah Code provisions requiring reports, primarily to various entities of the Utah Legislature, on health and human services issues, and repeals expired or discontinued programs. (#2235, 1320, 1221, 2180)

### Fund Balance History:

<u>Fund</u>	<u>Year</u>	<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	<u>End Balance</u>
1221	1999	\$0	\$250,000	\$0	(\$250,000)	\$0
1221	2000	\$0	\$250,000	\$0	(\$250,000)	\$0
1221	2001	\$0	\$250,000	\$0	(\$250,000)	\$0
1221	2002	\$0	\$1,508,502	\$0	(\$250,000)	\$1,258,502
1221	2003	\$1,258,502	\$7,975,372	\$0	(\$7,152,900)	\$2,080,974
1221	2004	\$2,080,974	\$8,216,794	\$0	(\$7,566,000)	\$2,731,768
1221	2005	\$2,731,768	\$8,410,558	\$0	(\$7,416,000)	\$3,726,326
1221	2006	\$3,726,326	\$8,187,942	\$0	(\$7,416,000)	\$4,498,268
1221	2007	\$4,498,268	\$8,647,757	\$0	(\$7,416,200)	\$5,729,825
1221	2008	\$5,729,825	\$8,478,705	\$0	(\$7,416,200)	\$6,792,330

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This report presents unofficial, unaudited information that is subject to change.

For audited financial statements, see the State of Utah Comprehensive Annual Financial Report at <http://finance.utah.gov/cafr.html>

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1221	2009	\$6,792,330	\$7,780,573	\$0	(\$14,572,903)	\$0
1221	2010	\$0	\$7,690,338	\$0	(\$7,416,200)	\$274,138
1221	2011	\$274,138	\$6,153,701	\$0	(\$6,424,833)	\$3,006
1221	2012	\$3,006	\$6,807,864	\$0	(\$7,950,000)	(\$1,139,130)
1221	2013	(\$1,139,130)	\$7,950,000	\$0	(\$6,810,800)	\$70