

491 (7) If the commission revokes a person's license under Subsection (5), the commission
 492 shall also revoke the person's license to sell cigarettes under Section 59-14-201, if any, and the
 493 person's license to sell tobacco under Section 59-14-301, if any.

494 (8) The commission may make rules in accordance with Title 63G, Chapter 3, Utah
 495 Administrative Rulemaking Act, to establish the additional information described in
 496 Subsection [~~(3)~~] (2)(a)(iii) that a person must provide in the application described in
 497 Subsection [~~(3)(a)~~] (2).

498 (9) It is a class B misdemeanor for a person to violate Subsection (1).

499 Section 15. Section **59-14-804** is enacted to read:

500 **59-14-804. Taxation of an electronic cigarette product, an alternative nicotine**
 501 **product, and a nontherapeutic nicotine product.**

502 (1) (a) There is levied a tax upon the following:

503 (i) an electronic cigarette substance; and

504 (ii) a prefilled electronic cigarette.

505 (b) Beginning on July 1, 2019, there is levied a tax upon the following:

506 (i) an alternative nicotine product;

507 (ii) a nontherapeutic nicotine device substance; or

508 (iii) a prefilled nontherapeutic nicotine device.

509 (2) The rate of the tax levied under Subsection (1) is ~~Ĥ→~~ **[.86]** **.29** ~~←Ĥ~~ multiplied by the
 510 manufacturer's sales price.

511 (3) (a) A manufacturer, jobber, distributor, wholesaler, retailer, consumer, or user shall
 512 pay the tax levied under Subsection (1) at the time that an electronic cigarette substance, a
 513 prefilled electronic cigarette, an alternative nicotine product, a nontherapeutic nicotine device
 514 substance, or a prefilled nontherapeutic nicotine device is first received in the state.

515 (b) A manufacturer, jobber, distributor, wholesaler, retailer, consumer, or user may not
 516 resell an electronic cigarette substance, a prefilled electronic cigarette, an alternative nicotine
 517 product, a nontherapeutic nicotine device substance, or a prefilled nontherapeutic nicotine
 518 device to another distributor, another retailer, or a consumer before paying the tax levied under
 519 Subsection (1).

520 (4) (a) The manufacturer, jobber, distributor, wholesaler, retailer, consumer, or user
 521 shall remit the taxes collected in accordance with this section to the commission.