

3rd Sub. S.B. 37

ELECTRONIC CIGARETTE AND OTHER NICOTINE PRODUCT AMENDMENTS

SENATE FLOOR AMENDMENTS

AMENDMENT 2

MARCH 4, 2020 8:18 PM

Senator **Allen M. Christensen** proposes the following amendments:

1. *Page 2, Line 37:*

37 packages that the products contain nicotine;

► creates a reduction on certain tax rates for products that are issued a modified risk tobacco product order by the United States Food and Drug Administration;

2. *Page 4, Line 105:*

105 26A-1-129, Utah Code Annotated 1953

59-14-104, Utah Code Annotated 1953

3. *Page 45, Line 1361:*

1361 recognized Indian tribe.

Section 28. Section 59-14-104 is enacted to read:

Section 59-14-104. Rate reduction for modified risk tobacco products.

(1) Beginning July 1, 2021, the tax imposed under this chapter is reduced in accordance with Subsection (2):

(a) on the first day of a calendar quarter; and

(b) after a 90-day period beginning on the day on which the commission receives a notice from the manufacturer of a product that has received a modified risk tobacco product order from the United States Food and Drug Administration.

(2) The tax imposed under this chapter is reduced in accordance with Subsection (1) by:

(a) 50% for any product that is issued a modified risk tobacco product order under 21 U.S.C. Sec. 387k(g)(1); and

(b) 25% for any product that is issued a modified risk tobacco product order under 21 U.S.C. Sec. 387k(g)(2).

Renumber remaining sections accordingly.