

3rd Sub. S.B. 37

ELECTRONIC CIGARETTE AND OTHER NICOTINE PRODUCT AMENDMENTS

SENATE FLOOR AMENDMENTS

AMENDMENT 3

MARCH 4, 2020 8:19 PM

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

1. Page 2, Lines 40 through 42:

40           ▶       imposes an excise tax on the sale in the state of an electronic cigarette substance, a  
41   prefilled electronic cigarette, and an alternative nicotine product {~~, a nontherapeutic~~  
42   ~~nicotine device substance, and a prefilled nontherapeutic nicotine device~~ } ;

2. Page 2, Lines 46 through 48:

46           ▶       addresses use of revenue from the taxation of an electronic cigarette substance, a  
47   prefilled electronic cigarette, and an alternative nicotine product {~~, a nontherapeutic~~  
48   ~~nicotine device substance, and a prefilled nontherapeutic nicotine device~~ } ;

3. Page 51, Line 1572 through Page 52, Line 1577:

1572           (b) Beginning on July 1, 2021, a tax is imposed upon {~~the following:~~}  
1573           {~~(i)~~} an alternative nicotine product {~~;~~} .  
{1574 ~~— (ii) a nontherapeutic nicotine device substance; and~~  
1575 ~~— (iii) a prefilled nontherapeutic nicotine device.~~}  
1576           (2) (a) The amount of tax levied under Subsection (1) (a) is .56 multiplied by the  
1577   manufacturer's sales price.

(b) (i) The tax described in Subsection (1)(b) on an alternative nicotine product is imposed:  
(A) at a rate of \$1.83 per ounce; and  
(B) on the basis of the net weight of the alternative nicotine product as listed by the manufacturer.  
(ii) If the net weight of the alternative nicotine product is in a quantity that is a fractional part of one  
ounce, a proportionate amount of the tax described in Subsection (2)(b)(i)(A) is imposed:  
(A) on that fractional part of one ounce; and  
(B) in accordance with rules made by the commission in accordance with Title 63G, Chapter 3, Utah  
Administrative Rulemaking Act.