

**CIGARETTE TAX AMENDMENTS**

2022 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Steve Eliason**

Senate Sponsor: Curtis S. Bramble

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**LONG TITLE**

**Committee Note:**

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 14 voting for 0 voting against 5 absent

**General Description:**

This bill modifies provisions in the Cigarette and Tobacco Tax and Licensing Act.

**Highlighted Provisions:**

This bill:

- modifies the definitions of "cigarette" and "electronic cigarette."

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-14-102**, as last amended by Laws of Utah 2020, Chapter 347

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-14-102** is amended to read:

**59-14-102. Definitions.**

As used in this chapter:



28 (1) "Alternative nicotine product" means the same as that term is defined in Section  
29 76-10-101.

30 (2) "Cigarette" means a roll [~~for smoking~~] made wholly or in part of tobacco:

31 (a) regardless of:

32 (i) the size of the roll;

33 (ii) the shape of the roll; [~~or~~]

34 (iii) whether the tobacco is flavored, adulterated, or mixed with any other ingredient;

35 [~~and~~] or

36 (iv) whether the tobacco is heated or burned; and

37 (b) if the roll has a wrapper or cover [~~of the roll~~] that is made of paper or any other  
38 substance or material except tobacco.

39 (3) "Cigarette rolling machine" means a device or machine that has the capability to  
40 produce at least 150 cigarettes in less than 30 minutes.

41 (4) "Cigarette rolling machine operator" means a person who:

42 (a) (i) controls, leases, owns, possesses, or otherwise has available for use a cigarette  
43 rolling machine; and

44 (ii) makes the cigarette rolling machine available for use by another person to produce  
45 a cigarette; or

46 (b) offers for sale, at retail, a cigarette produced from the cigarette rolling machine.

47 (5) "Consumer" means a person that is not required:

48 (a) under Section 59-14-201 to obtain a license under Section 59-14-202;

49 (b) under Section 59-14-301 to obtain a license under Section 59-14-202; or

50 (c) to obtain a license under Section 59-14-803.

51 (6) "Counterfeit cigarette" means:

52 (a) a cigarette that has a false manufacturing label; or

53 (b) a package of cigarettes bearing a counterfeit tax stamp.

54 (7) (a) "Electronic cigarette" means the same as that term is defined in Section  
55 76-10-101.

56 (b) "Electronic cigarette" does not include a cigarette or a tobacco product.

57 (8) "Electronic cigarette product" means the same as that term is defined in Section  
58 76-10-101.

59 (9) "Electronic cigarette substance" means the same as that term is defined in Section  
60 76-10-101.

61 (10) "Importer" means a person that imports into the United States, either directly or  
62 indirectly, a finished cigarette for sale or distribution.

63 (11) "Indian tribal entity" means a federally recognized Indian tribe, tribal entity, or any  
64 other person doing business as a distributor or retailer of cigarettes on tribal lands located in the  
65 state.

66 (12) "Little cigar" means a roll for smoking that:

67 (a) is made wholly or in part of tobacco;

68 (b) uses an integrated cellulose acetate filter or other similar filter; and

69 (c) is wrapped in a substance:

70 (i) containing tobacco; and

71 (ii) that is not exclusively natural leaf tobacco.

72 (13) (a) Except as provided in Subsection (13)(b), "manufacturer" means a person that:

73 (i) manufactures, fabricates, assembles, processes, or labels a finished cigarette; or

74 (ii) makes, modifies, mixes, manufactures, fabricates, assembles, processes, labels,  
75 repackages, relabels, or imports an electronic cigarette product or a nicotine product.

76 (b) "Manufacturer" does not include a cigarette rolling machine operator.

77 (14) "Moist snuff" means tobacco that:

78 (a) is finely cut, ground, or powdered;

79 (b) has at least 45% moisture content, as determined by the commission by rule made  
80 in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;

81 (c) is not intended to be:

82 (i) smoked; or

83 (ii) placed in the nasal cavity; and

84 (d) except for single-use pouches of loose tobacco, is not packaged, produced, sold, or  
85 distributed in single-use units, including:

86 (i) tablets;

87 (ii) lozenges;

88 (iii) strips;

89 (iv) sticks; or

90 (v) packages containing multiple single-use units.

91 (15) "Nicotine" means the same as that term is defined in Section 76-10-101.

92 (16) "Nicotine product" means the same as that term is defined in Section 76-10-101.

93 (17) "Nontherapeutic nicotine device" means the same as that term is defined in

94 Section 76-10-101.

95 (18) "Nontherapeutic nicotine device substance" means the same as that term is defined

96 in Section 76-10-101.

97 (19) "Nontherapeutic nicotine product" means the same as that term is defined in

98 Section 76-10-101.

99 (20) "Prefilled electronic cigarette" means the same as that term is defined in Section

100 76-10-101.

101 (21) "Prefilled nontherapeutic nicotine device" means the same as that term is defined

102 in Section 76-10-101.

103 (22) "Retailer" means a person that:

104 (a) sells or distributes a cigarette, an electronic cigarette product, or a nicotine product  
105 to a consumer in the state; or

106 (b) intends to sell or distribute a cigarette, an electronic cigarette product, or a nicotine  
107 product to a consumer in the state.

108 (23) "Stamp" means the indicia required to be placed on a cigarette package that  
109 evidences payment of the tax on cigarettes required by Section 59-14-205.

110 (24) (a) "Tobacco product" means a product made of, or containing, tobacco.

111 (b) "Tobacco product" includes:

112 (i) a cigarette produced from a cigarette rolling machine;

113 (ii) a little cigar; or

114 (iii) moist snuff.

115 (c) "Tobacco product" does not include a cigarette.

116 (25) "Tribal lands" means land held by the United States in trust for a federally  
117 recognized Indian tribe.

118 Section 2. **Effective date.**

119 This bill takes effect on July 1, 2022.