



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 13, 2026

Mr. Speaker:

The Revenue and Taxation Committee recommends **H.B. 447**, TOBACCO AMENDMENTS, by Representative J. S. Burton, be replaced and reports a favorable recommendation on **1st Sub. H.B. 447**, TOBACCO AMENDMENTS with the following amendments:

Amendment 1

1 Line 234 through 241:

234 of Subsection 59-12-107(2)(c);

235 (e) complies with the age and access requirements for cigars or pipe tobacco described

236 in Section 10-8-47 and Title 76, Chapter 9, Part 11, Cigarettes, Tobacco, and

237 Psychotoxic Chemical Solvents; {~~and~~}

238 (f) uses an age verification system ; and

(g) requires an individual 21 years old or older to sign for delivery and to take possession of the cigar or pipe tobacco .

239 (2) A remote seller may not:

240 (a) make a remote retail sale of any product containing nicotine or tobacco that is not a

241 cigar or pipe tobacco; or

2 Line 259 through 265:

259 (b) the address of the facility from which the retailer will make a remote retail sale of a

260 cigar or pipe tobacco;

261 (c) the retailer's federal identification number;

Bill Number
HB0447S01

Action Class
H

Action Code
HCRSUBAMD

- 262 (d) proof that the retailer uses an age verification system **and requires an individual**
21 years old or older to sign for delivery and to take possession of the cigar or pipe
tobacco ;
- 263 (e) proof of receipt of a sales tax license, if applicable; and
- 264 (f) any other information the commission requires to implement this chapter.
- 265 (2) A license described in Subsection (1) is:

Respectfully,

Steve Eliason
Chair

Voting: 11-0-0

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