



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 6, 2026

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 101**, SPECIALIZED PRODUCT AMENDMENTS, by Senator E. J. Vickers, with the following amendments:

Amendment 2

1 Line 1319 through 1326:

- 1319 **CHAPTER 31. Specialized Product Licensing and Tax Act**
- 1320 **59-31-101 (Effective 01/01/27) Definitions.**
- 1321 As used in this chapter:
- 1322 (1) **(a)** "Cannabinoid product" means { **the same as that term is defined in Section 4-41-102** } **a product that contains or is represented to contain one or more naturally occurring cannabinoids** .
- (b) "Cannabinoid product" does not include:**
- (i) medical cannabis as that term is defined in Section 26B-4-201; or**
- (ii) a medical cannabis product as that term is defined in Section 26B-4-201.**
- 1323 (2) "Kratom product" { **means the same as that term is defined in Section 4-45-102** } **means a product containing any part of a leaf of the plant *Mitragyna speciosa*** .
- 1324 ~~(2)~~ **(3)** "Licensee" means a retailer that holds a valid license under Part 2, Licensing, to sell
- 1325 a ~~[cannabinoid]~~ **specialized** product.
- 1326 ~~(3)~~ **(4)** "Retail price" means the amount charged by a retailer for a ~~[cannabinoid]~~ **specialized**

Bill Number
SB0101

Action Class
H

Action Code
HCRAMD

2 Line 1379:

1379 **59-31-301 (Effective 01/01/27)** Taxation of specialized product.

1380 (1) A tax is imposed on a [~~eannabinoid~~] specialized product at a rate of [~~-10~~] 5.3%

1381 multiplied by the retail price.

1382 (2) (a) {~~A~~ [~~licensee~~] **Except as provided in Subsection (2)(c), a** retailer shall collect the
tax imposed under Subsection (1) from a [

1383 ~~purchaser~~] consumer at the time the [~~eannabinoid~~] specialized product is sold.

1384 (b) A consumer that purchases or receives an untaxed [~~eannabinoid~~] specialized product

1385 shall pay the tax at the time the [~~eannabinoid~~] specialized product is first received in

1386 this state.

**(c) A retailer may elect not to collect the tax described in Subsection (2)(a) only if the
retailer:**

(i) is located outside of the state; and

(ii) does not meet the requirements of Subsection 59-12-107(2)(c).

Respectfully,

Steve Eliason
Chair

Voting: 8-0-3