



Fiscal Note
4th Sub. H.B. 337 (Green)
 2026 General Session
 Nicotine Product Tax Amendments
 by Clancy, Tyler
 (Stevenson, Jerry W.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$31,500,000	\$2,576,700	\$34,076,700

State Government

UCA 36-12-13(2)(c)

Revenues	FY 2026	FY 2027	FY 2028
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR)	\$0	\$18,400,000	\$18,400,000
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR), One-time	\$0	\$(5,200,000)	\$0
General Fund	\$0	\$31,500,000	\$31,500,000
General Fund, One-time	\$0	\$2,600,000	\$0
Total Revenues	\$0	\$47,300,000	\$49,900,000

Enactment of this legislation is estimated to increase revenues to the General Fund by \$34,100,000 in FY 2027 and \$31,500,000 in FY 2028. It is also estimated to increase revenues to the Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account by \$13,200,000 in FY 2027 and \$18,400,000 in FY 2028.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund, One-time	\$15,500	\$7,800	\$0
Total Expenditures	\$15,500	\$7,800	\$0

Enactment of this legislation could cost the Tax Commission \$15,500 one-time in FY 2026 and \$7,800 one-time in FY 2027 from the General Fund for system development and testing.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(15,500)	\$47,292,200	\$49,900,000

Local Government

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

Individuals & Businesses

UCA 36-12-13(2)(c)

Enactment of this legislation could increase taxes paid by individuals on certain tobacco products (cigarettes, little cigars, moist snuff, e-cigarettes, alternative nicotine products, and nontherapeutic nicotine products) by \$47,300,000 in FY 2027 and \$49,900,000 in FY 2028.

Regulatory Impact

UCA 36-12-13(2)(d)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

Performance Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

Notes on Notes

Fiscal explanations estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal explanation is not an appropriation. The Legislature decides appropriations separately.