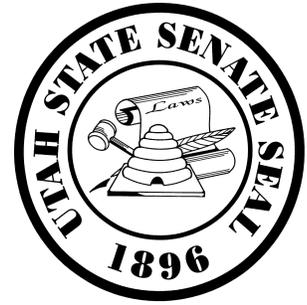




Fiscal Note
7th Sub. H.B. 337 (Lime)
 2026 General Session
 Nicotine Product Tax Amendments
 by Clancy, Tyler
 (Stevenson, Jerry W.)



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$16,981,700	\$(1,048,500)	\$15,933,200

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$17,100,000	\$17,100,000
General Fund, One-time	\$0	\$(1,000,000)	\$0
Total Revenues	\$0	\$16,100,000	\$17,100,000

Enactment of this legislation is estimated to increase revenues to the General Fund by \$16,100,000 in FY 2027 and \$17,100,000 in FY 2028.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$118,300	\$118,300
General Fund, One-time	\$46,500	\$2,000	\$0
Total Expenditures	\$46,500	\$120,300	\$118,300

Enactment of this legislation could cost the Tax Commission \$46,500 one-time in FY 2026 and \$2,000 one-time in FY 2027 from the General Fund for system development and testing. It could also cost the Commission \$118,300 ongoing beginning in FY 2027 from the General Fund to review compliance to the provisions of the bill.

	FY 2026	FY 2027	FY 2028
Net All Funds	\$(46,500)	\$15,979,700	\$16,981,700

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 \$16,100,000 in FY 2027 and \$17,100,000 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.