Fiscal Note
H.B. 447
2026 General Session
Tobacco Amendments
by Burton, Jefferson S.

General, Income Tax, and Uniform School Funds
JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(47,500)	$(28,700)	$(76,200)

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

Revenues	*FY 2026*	*FY 2027*	*FY 2028*
Total Revenues	$0	$0	$0

Enactment of this legislation could increase state tax revenues due to increased remote sales and licensing of cigar and pipe tobacco; however, such increases could be offset by a decrease due to a shift to smaller online sellers not required to remit taxes. To the extent that more people are convicted as a result of this legislation and pay their financial obligation, this could increase state revenue per case by $5,000. The aggregate amount is unknown.

Expenditures	*FY 2026*	*FY 2027*	*FY 2028*
General Fund	$0	$47,500	$47,500
General Fund, One-time	$0	$28,700	$0
Total Expenditures	$0	$76,200	$47,500

Enactment of this legislation could cost the Tax Commission $28,700 one-time in FY 2027 and $47,500 ongoing beginning in FY 2027 from the General Fund for system updates, programming, and oversight.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$0	$(76,200)	$(47,500)

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

Enactment of this legislation could increase revenue to local governments by about $350 per case for fines/fees. Local government entities could experience the following estimated expenditures: 1. Prosecutors - $812 per case; 2. Public Defense - $975 per case; 3. County Jails - unknown increase at about $83 per day per offender in incarceration costs; 4. Local Justice Court - unknown increase.

Individuals & Businesses
UCA 36-12-13(2)(c)

To the extent that individuals violate the provisions of this legislation, this could cost certain offenders about $5,000 per case. However, the total amount is unknown.

2026/02/05 11:20, Lead Analyst: Andrea Wilko, Attorney: Arthur, A. V.

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.