



Fiscal Note
S.B. 210
 2026 General Session
 Nicotine Amendments
 by Plumb, Jen



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$78,100	\$(54,400)	\$23,700

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	\$484,000	\$484,000
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR), One-time	\$0	\$(264,000)	\$0
Court Security Account (GFR)	\$0	\$500	\$500
General Fund	\$0	\$101,000	\$101,000
General Fund, One-time	\$0	\$(35,000)	\$0
Total Revenues	\$0	\$286,500	\$585,500

Enactment of this legislation may increase revenues to the General Fund by \$31,000 in FY 2027 and \$66,000 ongoing beginning in FY 2028, and the Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account by \$220,000 in FY 2027 and \$484,000 ongoing beginning in FY 2028, due to an increase in aggregate nicotine-related licensing fees and an 88% earmark on such licensing fees.

Enactment of this bill could result in ongoing General Fund revenue of \$35,000 from the assessment of fines and criminal surcharge fees beginning in FY 2027. This could also result in a \$500 ongoing revenue increase to Court Security beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR)	\$0	\$360,000	\$360,000
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR), One-time	\$0	\$30,000	\$0
General Fund	\$0	\$22,900	\$22,900
General Fund, One-time	\$19,400	\$0	\$0

Total Expenditures	\$19,400	\$412,900	\$382,900
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Enactment of this legislation may cost the Tax Commission \$19,400 one-time in FY 2026 for system modifications to administer the provisions of the legislation. Enactment could also increase personnel costs to Courts by \$22,900 ongoing beginning in FY 2027 from the General Fund for case processing costs. Enactment could also cost the Department of Public Safety from the Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account \$200,000 ongoing beginning in FY 2027 to dispose of confiscated products, \$160,000 ongoing beginning in FY 2027 for an additional full time equivalent position for law enforcement, and \$30,000 one-time in FY 2027 for support equipment for the additional position.

	FY 2026	FY 2027	FY 2028
Net All Funds	<u>\$(19,400)</u>	<u>\$(126,400)</u>	<u>\$202,600</u>

Local Government

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

Enactment of this bill could result in an ongoing fine revenue increase by an estimated \$10,200 beginning in FY 2027. Local government entities could experience the following estimated expenditure impacts beginning in FY 2027: 1. Prosecutors - \$10,600 decrease; 2. Public Defense - \$6,400 decrease; 3. County Jails - \$0 error; 4. Local Justice Court - unknown increase.

Individuals & Businesses

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

Enactment of this legislation may increase the aggregate licensing fees paid by about 2,200 nicotine related businesses by \$484,000 ongoing beginning in FY 2027 due to an increase in licensing fees from \$30 to \$250 and shortening the license term from 3 years to 1 year.

Individuals cited for violations could pay up to \$820 per case for an aggregated cost of \$45,700 in fines and surcharge fees beginning in FY 2027.

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.