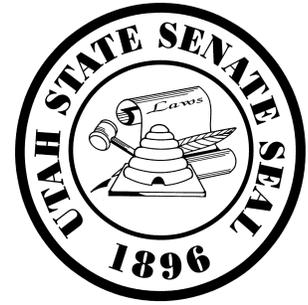




**Fiscal Note**  
**2nd Sub. S.B. 210 (Salmon)**

2026 General Session  
 Nicotine Amendments  
 by Plumb, Jen  
 (Weiler, Todd)



**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$64,100	\$(55,300)	\$8,800

**State Government**

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

Revenues	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$66,000	\$66,000
General Fund, One-time	\$0	\$(35,000)	\$0
New Account Created By Bill (FN Only)	\$0	\$484,000	\$484,000
New Account Created By Bill (FN Only), One-time	\$0	\$(264,000)	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$251,000</b>	<b>\$550,000</b>

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 Nicotine Disposal and Enforcement 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.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$1,900	\$1,900
General Fund, One-time	\$20,300	\$0	\$0
New Account Created By Bill (FN Only)	\$0	\$360,000	\$360,000
New Account Created By Bill (FN Only), One-time	\$0	\$30,000	\$0
<b>Total Expenditures</b>	<b>\$20,300</b>	<b>\$391,900</b>	<b>\$361,900</b>

Enactment of this legislation may cost the Tax Commission \$19,400 one-time from the General Fund in FY 2026 for system modifications to administer the provisions of the legislation. Enactment could also cost the Department of Public Safety from the Nicotine Disposal and Enforcements 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. Enactment of this legislation may also cost the Division of Finance \$1,900 ongoing beginning in FY 2027 and \$900 one-time in FY 2026 to create and maintain a new restricted account.

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	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
<b>Net All Funds</b>	<u>\$(20,300)</u>	<u>\$(140,900)</u>	<u>\$188,100</u>

**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 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.

**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.