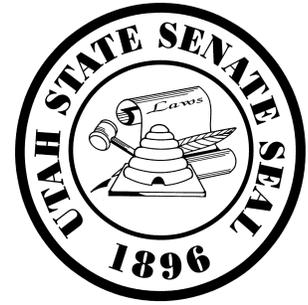




Fiscal Note
3rd Sub. S.B. 210 (Ivory)

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.)	\$64,900	\$(55,300)	\$9,600

State Government

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

Revenues	FY 2026	FY 2027	FY 2028
Court Security Account (GFR)	\$0	\$400	\$400
General Fund	\$0	\$88,900	\$88,900
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
Total Revenues	\$0	\$274,300	\$573,300

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. Enactment of this bill could result in ongoing General Fund revenue of \$22,900 from the assessment of fines and criminal surcharge fees beginning in FY 2027. This could also result in a \$400 ongoing revenue increase to Court Security beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
General Fund	\$0	\$24,000	\$24,000
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
Total Expenditures	\$20,300	\$414,000	\$384,000

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. Enactment of this legislation could increase personnel costs to Courts by \$22,100 ongoing beginning in FY 2027 from the General Fund for case processing costs.

	<i>FY 2026</i>	<i>FY 2027</i>	<i>FY 2028</i>
Net All Funds	<u>\$(20,300)</u>	<u>\$(139,700)</u>	<u>\$189,300</u>

Local Government

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

Enactment of this bill could result in an ongoing fine revenue increase by an estimated \$6,800 beginning in FY 2027. Local government entities could experience the following estimated expenditure impacts beginning in FY 2027: 1. Prosecutors - \$39,400 increase; 3. County Jails - \$0; 2. 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 \$1,500 per case for an aggregated cost of \$30,100 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.