



**Fiscal Note**

**H.B. 406**

2017 General Session  
Tobacco Age Restriction Amendments  
by Eliason, S.



**General, Education, and Uniform School Funds**

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$48,000	\$(48,000)	\$0

**State Government**

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

By allocating future growth in liquor profits and tobacco and cigarette tax to the Legal Tobacco Age Restricted Account created in this bill, enactment could forgo revenue to the General Fund of \$2,085,000 in FY 2019 and \$2,089,000 in FY 2020. These funds are then appropriated from the restricted account to the General Fund to offset a real loss in General Fund revenue of \$1,029,000 in FY 2019 and \$2,041,000 in FY 2020 from reduced cigarette and tobacco sales.

Revenues	FY 2017	FY 2018	FY 2019
General Fund	\$0	\$48,000	\$48,000
General Fund, One-Time	\$0	\$(48,000)	\$1,008,000
Restricted Accounts and Funds	\$0	\$0	\$2,085,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,141,000</b>

Upon appropriation, the bill transfers money in the Legal Tobacco Age Restricted Account to the General Fund of \$2,085,000 in FY 2019 and \$2,089,000 in FY 2020.

Expenditures	FY 2017	FY 2018	FY 2019
Restricted Accounts and Funds	\$0	\$0	\$2,085,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,085,000</b>

<b>Net All Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,056,000</b>
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**Local Government**

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

Enactment of this bill may reduce local sales tax revenue by \$65,000 in FY 2019 and by \$130,000 in FY 2020.

**Individuals & Businesses**

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

Enactment of this bill may reduce tobacco taxes and sales taxes paid by individuals by \$1,094,000 in FY 2019 and \$2,171,000 in FY 2020.

**Performance Note**

JR4-2-404

No performance note required for this bill

**Notes on Notes**

Fiscal notes 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 note is not an appropriation. The Legislature decides appropriations separately.