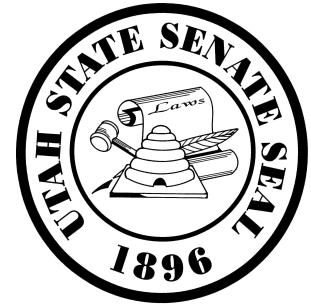




Fiscal Note
H.B. 524

2025 General Session
Supplement Inhalation Product
Amendments
by Thompson, Jason E.



General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(6,700)	\$(300)	\$(7,000)

State Government

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

Revenues	FY 2025	FY 2026	FY 2027
Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account (GFR)	\$0	\$(15,000)	\$(15,000)
Total Revenues	\$0	\$(15,000)	\$(15,000)

Enactment of this legislation may decrease ongoing revenues to the Electronic Cigarette Substance and Nicotine Product Proceeds Restricted Account beginning in FY 2026 by (\$15,000). Violators may pay up to \$5,000 per infraction to the Department of Health and Human Services; however, the exact quantity is unknown. 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 in the following amounts: (1) General Fund \$70; (2) Court Security \$38.

Expenditures	FY 2025	FY 2026	FY 2027
General Fund	\$0	\$6,700	\$6,700
General Fund, One-time	\$300	\$0	\$0
Total Expenditures	\$300	\$6,700	\$6,700

Enactment of this legislation may cost the Department of Health and Human Services from the General Fund \$300 one-time in FY 2025 and \$6,700 ongoing in FY 2026 for staff time for enforcement. The agency has indicated that it can absorb all of these costs.

	FY 2025	FY 2026	FY 2027
Net All Funds	\$(300)	\$(21,700)	\$(21,700)

Local Government

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

Violators may pay up to \$5,000 per infraction to a local health department; however, the exact quantity is unknown. Enactment of this legislation could increase revenue to local governments by about \$230 per case for fines/fees. Local government entities could experience the following estimated expenditures: 1. Prosecutors - \$812 per case; 2. Public Defense - \$900 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)

Violators may pay up to \$5,000 per infraction; however, the exact quantity is unknown. To the extent that individuals violate provisions of this legislation, this could cost certain offenders about \$340 per case, however the total amount is unknown.

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.