

# Tax Bulletin

Utah State Tax Commission • 210 N 1950 W • SLC, UT 84134

## Follow us!

X @UtahStateTax

Instagram @utahstatetaxcommission

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit

**tax.utah.gov**

## Tax Bulletin 15-24

**Effective: July 1, 2024**

### Re: E-cigarette Retailers Required to Purchase Products from Utah-Licensed Distributors

The 2024 Utah Legislature passed SB 133, *Electronic Cigarette and Other Nicotine Products Amendments*.

Among its provisions, SB 133 requires:

1. electronic cigarette retailers to purchase all electronic cigarette products from distributors licensed in Utah;
2. the Tax Commission to publish a list quarterly of all persons licensed to distribute electronic cigarette products and nicotine products in Utah;
3. the Tax Commission to report suspected sales of illegal electronic cigarette or nicotine products to the local health department, the Department of Health and Human Services, and the Department of Public Safety.

SB 133 allows the Tax Commission to impose a penalty equal to the tax upon a retailer that purchases an electronic cigarette product or nicotine product from anyone other than a distributor licensed in Utah.

### Requirements

Starting July 1, 2024, you must make sure you are purchasing electronic cigarette products and nicotine products from distributors licensed in Utah. Find a list of licensed distributors at Taxpayer Access Point (**tap.utah.gov**) under the *Electronic Cigarette Tools* link in the *Tools* section.

### QUESTIONS...

For more information, see SB 133 online at **le.utah.gov**.

**E-mail:** **tobenforcement@utah.gov**

**Website:** tax.utah.gov

**Phone:** 801-297-3630

**Toll free:** 1-800-662-4335

**TDD:** 801-297-2020