

Tax Bulletin

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

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Tax Bulletin 16-24

Effective: July 1, 2024

Re: Electronic Cigarette Amendments

The 2024 Utah Legislature passed SB 61, *Electronic Cigarette Amendments*.

Among its provisions, SB 61:

1. requires registration of all electronic cigarette products with the Tax Commission (see Utah Code §59-14-810);
2. prohibits the sale of electronic cigarette products that are not included on the registry (see Utah Code §59-14-810);
3. effective Jan. 1, 2025, creates a 4 percent nicotine limit for electronic cigarette products (see Utah Code §76-10-101);
4. effective Jan. 1, 2025, prohibits the sale of flavored electronic cigarette products (see Utah Code §76-10-113).

Registry Requirements

On or before Oct. 1, 2024, the Tax Commission will publish an *Electronic Cigarette Products Registry* on its website (tax.utah.gov). The registry will list each electronic cigarette product manufacturer and each electronic cigarette product approved by the Department of Health and Human Services.

Starting Aug. 1, 2024, a manufacturer of an electronic cigarette product that is sold in Utah must apply to have its products listed on the registry. Apply through the Tax Commission's Taxpayer Access Point (tap.tax.utah.gov).

A manufacturer must pay a \$1,000 nonrefundable fee per electronic cigarette product to have it initially added to the registry and a \$250 nonrefundable fee per electronic cigarette product to re-certify annually.

Starting Jan. 1, 2025, a person may not sell or offer for sale in Utah an electronic cigarette product that is not listed on the registry. A wholesaler, distributor or retailer who sells or offers for sale a non-listed product will be subject to a civil penalty of \$1,000 for each product and an additional penalty of \$100 per day until the offending product is either removed from the market or properly listed on the registry.

Questions...

For more information, see SB 61 online at le.utah.gov.

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Tax Bulletin 16-24 was revised by removing one item from the list of SB 61 provisions in the first column. This action was taken in order to improve clarity; it does not change the substance of the information, and in no way represents a change in or interpretation of law. Please contact us if you have any questions.