

# 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](https://tax.utah.gov)

## 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 have not received market authorization or are pending market authorization from the federal Food and Drug Administration (see Utah Code §76-10-113);
3. prohibits the sale of electronic cigarette products that are not included on the registry (see Utah Code §59-14-810);
4. effective Jan. 1, 2025, creates a 4 percent nicotine limit for electronic cigarette products (see Utah Code §76-10-101);
5. 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](https://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](https://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](https://leg.utah.gov).

**E-mail:** [tobenforcement@utah.gov](mailto:tobenforcement@utah.gov)

**Website:** [tax.utah.gov](https://tax.utah.gov)

**Phone:** 801-297-3630

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

**TDD:** 801-297-2020