

CIGARETTE AND TOBACCO TAX AND LICENSING ACT

AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Joseph Elison

Senate Sponsor: Curtis S. Bramble

LONG TITLE

Committee Note:

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 13 voting for 0 voting against 5 absent

General Description:

This bill modifies the Cigarette and Tobacco Tax and Licensing Act.

Highlighted Provisions:

This bill:

- requires a person that has to file a report with the State Tax Commission in accordance with the federal Prevent All Cigarette Trafficking Act regarding cigarettes, tobacco, and electronic cigarettes transferred into the state to file the report electronically.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

ENACTS:

59-14-105, Utah Code Annotated 1953



28 *Be it enacted by the Legislature of the state of Utah:*

29 Section 1. Section **59-14-105** is enacted to read:

30 **59-14-105. Electronic reporting of report on product transferred into the state.**

31 A person that is required to file a report with the commission in accordance with 15

32 U.S.C. Sec. 376 shall file the report electronically in a format approved by the commission.

33 Section 2. **Effective date.**

34 This bill takes effect on July 1, 2024.