

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 1120** HLS 26RS 2694

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 2, 2026	11:18 AM	Author: RISER
Dept./Agy.: Department of Revenue, Alcohol and Tobacco Control		Analyst: Darynn Hoppe
Subject: Intent and purpose of imposing tobacco taxes		

TAX/TOBACCO TAX OR NO IMPACT See Note Page 1 of 1
Provides relative to the intent and purpose of laws imposing tobacco taxes

Present Law provides for the intent and purpose of levying an excise tax on all cigars, cigarettes, and smoking tobacco.

Proposed law retains present law, and provides for the intent and purpose of levying an excise tax on smokeless tobacco and vapor products, including electronic cigarettes.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Proposed law provides for the intent and purpose of levying a tax on smokeless tobacco and vapor products, including electronic cigarettes. This bill does not impact state revenues as it does not levy a new excise tax.

Senate

Dual Referral Rules

House

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger

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Legislative Fiscal Officer