



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2025 Biennium

Bill information:	
HB0300 - Revise tobacco, alternative nicotine, and vapor product laws (Smith, Frank)	
Status:	As Introduced

- Significant Local Gov Impact
 Needs to be included in HB 2
 Technical Concerns
 Included in the Executive Budget
 Significant Long-Term Impacts
 Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2024</u> <u>Difference</u>	<u>FY 2025</u> <u>Difference</u>	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact: HB 300 amends the definition of alternative nicotine and vapor products to be considered a tobacco product. As written, there would be no fiscal impact. See technical note.

FISCAL ANALYSIS

Assumptions:

- Minor changes to forms and processes will be absorbed by the Department of Revenue.

Technical Notes:

- 16-11-122, MCA, should be amended to remove the separate \$20 license for alternative nicotine and vapor products, assuming that these products would be covered under the existing \$50 license fee for all other tobacco products. If amended, this would decrease general fund revenue by about \$20,000 annually.

Frank Smith
Sponsor's Initials

1/27/2023
Date

[Signature]
Budget Director's Initials

1-27-23
Date