## Fiscal Estimate - 2021 Session

Original Updated	Corrected Supplem	ental
LRB Number <b>21-0724/1</b>	Introduction Number SB-355	
	session of cigarettes and nicotine and tobacco prosession of vapor products, and providing a penalty	
Fiscal Effect		
AppropriationsRever	ease Existing absorb within agency's bu	
Permissive Mandatory Perm  2. Decrease Costs 4. Decre	5.Types of Local Government Units Affected  ase Revenue Towns Village  ase Revenue Counties Others  assive Mandatory School WTCS  Districts Districts	Cities
Fund Sources Affected  GPR FED PRO PRS	Affected Ch. 20 Appropriati	ions
Agency/Prepared By	Authorized Signature	Date
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## Fiscal Estimate Narratives DATCP 10/8/2021

LRB Number <b>21-0724/1</b>	Introduction Number	SB-355	Estimate Type	Original		
Description raising the legal age for sale, purchase, and possession of cigarettes and nicotine and tobacco products, providing a legal age for sale, purchase, and possession of vapor products, and providing a penalty.						

## Assumptions Used in Arriving at Fiscal Estimate

This bill changes the age for purchasing cigarettes, tobacco products, or nicotine products from 18 to 21, and imposes the same minimum age for purchasing vapor products. Nicotine products are products that contain nicotine and that are not tobacco products, cigarettes, or products that have been approved by the federal Food and Drug Administration for sale as a smoking cessation product. Tobacco products include products such as cigars, chewing tobacco, and smoking tobacco. Vapor products are noncombustible products that produce a vapor or aerosol for inhalation from the application of a heating element, regardless of whether the liquid or other substance contains nicotine.

Chapter 134 of Wisconsin statutes addresses miscellaneous trade practices. SB 355 does not grant enforcement authority to DATCP; therefore, there is no fiscal impact to the agency.

Long-Range Fiscal Implications

None.