

March 16, 2021

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 572 (Morrison) / S.F. 743 (Nelson)

	Fund Impact			
	<u>F.Y. 2022</u>	<u>F.Y. 2023</u>	<u>F.Y. 2024</u>	<u>F.Y. 2025</u>
	(000's)			
General Fund	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)
Special Revenue Fund	\$15,000	\$15,000	\$15,000	\$15,000

Effective for revenue received after June 30, 2021.

EXPLANATION OF THE BILL

Current Law: Revenue from the cigarette excise tax is deposited in the general fund, except for two dedications. A special revenue fund is credited \$22,250,000 annually with funds appropriated to the Academic Health Center at the University of Minnesota and \$3,937,000 is credited annually to the medical education and research costs account.

Proposed Law: The bill would create a new tobacco use prevention and cessation account in the special revenue fund. Each year \$15,000,000 is credited to the account to be appropriated to the commissioner of health for tobacco use prevention and cessation projects and initiatives.

REVENUE ANALYSIS DETAIL

- In fiscal year 2020, \$391.5 million was deposited into the state general fund from the cigarette excise tax.

Minnesota Department of Revenue
Tax Research Division
<https://www.revenue.state.mn.us/revenue-analyses>