



FISCAL NOTE

House Bill 145

Committee: Ways and Means General Fund

Sponsor: Representative Paul Lee

Analyst: Tiffany Weaver

Date: 01/13/2026

House Bill 145 as introduced would require interstate warehouseurs to obtain a permit from the Department of Revenue (DOR) to operate in this state. This would increase receipts to DOR by an undetermined amount dependent on the number of \$2,000 application fees and the \$500 annual permit fees that are collected from interstate warehouseurs, as provided by this bill.

Further, this bill also adds a minimum penalty of \$250 per article on the second violation and updates the maximum \$500 per article to include the third and subsequent violations for persons failing to properly affix the required stamps to any tobacco products. This bill would provide additional penalties of \$1,000 multiplied by the total number of violations for any person who violates the requirements of an interstate warehouseur which would increase receipts to the State General Fund by an undetermined amount dependent on the amount of the penalty assessed and the number of violations committed.