

Minors-sale and purchase of cannabidiol prohibited.

23LSO-0461, 1.0

FISCAL NOTE

The fiscal impact, in the form of a potential decrease in sales and use taxes, is indeterminable.

The decrease in sales and use taxes from the prohibition of sales of CBD products to persons under the age of 21 could total approximately \$125,000 per year (52% to the General Fund and 48% to local governments). This estimate is based on the estimated Wyoming population from 18 to 21 years (26,000), the estimated population percentage that use CBD (15%), the estimated amount spent on CBD per year (\$600) and an average sales and use tax rate of 5.34%.

The fiscal impact to the judicial system is indeterminable due to an unknown number of cases.

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