
SENATE COMMITTEE ON APPROPRIATIONS

Senator Sabrina Cervantes, Chair
2025 - 2026 Regular Session

SB 1314 (Menjivar) - Smoke shops: locations, hours of operation, and sale of nitrous oxide

Version: April 27, 2026

Policy Vote: REV. & TAX. 4 - 0, HEALTH
8 - 0

Urgency: No

Mandate: No

Hearing Date: May 14, 2026

Consultant: Robert Ingenito

Bill Summary: SB 1314 would enact the Youth Over Smoke Act, as specified.

***** **ANALYSIS ADDENDUM – SUSPENSE FILE** *****

The following information is revised to reflect amendments
adopted by the committee on May 14, 2026

Fiscal Impact:

- The California Department of Tax and Fee Administration (CDTFA) indicates that it would incur annual administrative costs of up to \$250,000 to implement the provisions of the bill. Cost drivers would include (1) administrative workload related to license suspensions and revocations, (2) performing inspections, (3) issuing citations, and (4) seizing a licensee's cigarette and tobacco products (Cigarette and Tobacco Products Compliance Fund).
- The department anticipates that the bill would result in reduced licensing fee revenues of an unknown amount. Specifically, the number of licenses that would be suspended under the bill's requirements or revoked for violations of the Licensing Act's suspension provisions is unknown. (Cigarette and Tobacco Products Compliance Fund). Additionally, CDTFA anticipates a potential loss of sales and use tax revenues of an unknown amount, resulting from limiting the sale of nitrous oxide (General Fund and local funds).
- The bill could result in increased penalty revenue; the magnitude is unknown.

Author Amendments:

- Strike CDTFA's authorization for development of additional regulations.
- Clarify CDTFA's licensing role to prohibit renewals of licenses if smoke shops are within 600 feet buffer zone.

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