

April 10, 2026

Office of Senator Gary Stevens
Alaska State Capitol
120 4th Street
Juneau, AK 99801



RE: Support for Senate Bill 24 – Tobacco/Nicotine/E-Cig Age; E-Cig Tax

Dear Senator Stevens,

The Alaska Children's Trust (ACT) offers our support for Senate Bill 24, which would align state law with federal statute by raising the minimum age for all tobacco products from 19 to 21 and establish a sales tax for electronic smoking products, consistent with taxes on other tobacco products in the state. ACT supports policies that promote the health and wellbeing of Alaska's children, including policies targeted at reducing underage use of tobacco products.

According to KIDS COUNT 2024, 17% of Alaska high school students reported having used a vape in the past month. In 2022, vapes were the most used nicotine product by youth. The inaccurate perception among youth that vaping is safer than smoking, combined with the lack of taxes on e-cigarette products, and marketing targeted towards a younger audience, all contribute to this higher rate of use.

Research has demonstrated that increased prices on e-cigarette products through taxes results in a lower rate of use among youth. Limiting access to youth through higher cost is a policy choice that is currently used in Alaska for other substances.

Alaska Children's Trust fully supports Senate Bill 24 because aligning state law with federal statute and taxing electronic smoking products consistent with other tobacco products are policies that have been demonstrated to decrease underage use of electronic cigarettes, increasing youth health and wellbeing. Thank you for introducing this important legislation.

Sincerely,

Trevor J. Storrs
President & CEO
Alaska Children's Trust