

Fiscal Note

State of Alaska
2026 Legislative Session

Bill Version: SB 24
Fiscal Note Number: _____
() Publish Date: _____

Identifier: SB024CS(FIN)-DCCED-CBPL-05-01-26
Title: TOBACCO/NICOTINE/E-CIG AGE; E-CIG TAX
Sponsor: STEVENS
Requester: (H) FINANCE

Department: Department of Commerce, Community and
Economic Development
Appropriation: Corporations, Business and Professional
Licensing
Allocation: Corporations, Business and Professional
Licensing
OMB Component Number: 2360

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2027 Appropriation Requested	Included in Governor's FY2027 Request	Out-Year Cost Estimates					
			FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
OPERATING EXPENDITURES								
Personal Services								
Travel								
Services								
Commodities								
Capital Outlay								
Grants & Benefits								
Miscellaneous								
Total Operating	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Fund Source (Operating Only)

None								
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Positions

Full-time								
Part-time								
Temporary								

Change in Revenues

None								
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimated SUPPLEMENTAL (FY2026) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2027) cost: 0.0 *(separate capital appropriation required)*

Does the bill create or modify a new fund or account? No
(Supplemental/Capital/New Fund - discuss reasons and fund source(s) in analysis section)

ASSOCIATED REGULATIONS

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? No
If yes, by what date are the regulations to be adopted, amended or repealed? N/A

Why this fiscal note differs from previous version/comments:

Updated for SLA2026 fiscal note template.

Prepared By: <u>Sylvan Robb, Division Director</u>	Phone: (907)465-2524
Division: <u>Division of Corporations, Business and Professional Licensing</u>	Date: 05/01/2026
Approved By: <u>Hannah Lager, Administrative Services Director</u>	Date: 05/01/26
Agency: <u>Department of Commerce, Community, and Economic Development</u>	

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. CSSB 24(FIN)

Analysis

SB 24 would align Alaska’s minimum age to purchase tobacco products, electronic smoking products, or products containing nicotine with Federal law (21 U.S.C. 387f(d) as amended by PL 116-94, December 20, 2019).

The Division of Corporations, Business and Professional Licensing (CBPL) does not anticipate fiscal impact from this legislation. Business licensing at CBPL is funded by General Fund/Program Receipts fund source 1005 GF/Prgm (DGF).

Business licensing fees are set per AS 43.70, and revenue in excess of authorized budgeted expenses reverts to the State of Alaska general fund.