

Fiscal Note

State of Alaska
2026 Legislative Session

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

Identifier: SB24-LAW-CJL-05-05-26
 Title: TOBACCO/NICOTINE/E-CIG AGE; E-CIG TAX
 Sponsor: STEVENS
 Requester: (H) Finance

Department: Department of Law
 Appropriation: Criminal Division
 Allocation: Criminal Justice Litigation
 OMB Component Number: 2202

Expenditures/Revenues

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

	FY2027	Included in	Out-Year Cost Estimates					
	Appropriation Requested	Governor's FY2027 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
OPERATING EXPENDITURES	FY 2027	FY 2027	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
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 If yes, by what date are the regulations to be adopted, amended or repealed?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 from SLA2025 to SLA2026 template.

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Division: Administrative Services Division	Date: 05/05/2026
Approved By: Amber LeBlanc, Administrative Services Director	Date: 05/05/26
Agency: Department of Law	

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. SB 24

Analysis

This legislation changes the legal age for possessing and purchasing tobacco and tobacco products from 19 to 21. The offenses in this area of law are violations which the Criminal Division, generally, does not handle. Therefore, the Criminal Division does not anticipate a fiscal impact from this legislation.