

Fiscal Note

State of Alaska
2026 Legislative Session

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

Identifier: SB024CS(FIN)-DPS-AST-3-18-26
Title: TOBACCO/NICOTINE/E-CIG AGE; E-CIG TAX
Sponsor: STEVENS
Requester: (H) Finance

Department: Department of Public Safety
Appropriation: Alaska State Troopers
Allocation: Alaska State Trooper Detachments
OMB Component Number: 2325

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 2028	FY 2029	FY 2030	FY 2031	FY 2032
OPERATING EXPENDITURES	FY 2027	FY 2027					
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

Fund Source (Operating Only)

None							
Total	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

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If yes, by what date are the regulations to be adopted, amended or repealed?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 the SLA2025 fiscal note to the SLA2026 fiscal note template.

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Division: <u>Commissioner's Office</u>	Date: <u>03/18/2026 08:50 AM</u>
Approved By: <u>Dianna Thornton, Administrative Services Director</u>	Date: <u>03/18/26</u>
Agency: <u>Department of Public Safety</u>	

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. SB 24

Analysis

This bill raises the minimum age for an individual to purchase, sell, exchange, or possess products containing tobacco, nicotine, or an electronic smoking product from 19 years of age to 21 years of age. It also adds internet sales restrictions for selling products containing tobacco, nicotine, or electronic smoking products.

The bill expands the licensing and taxation framework under Alaska Statute 43.50 by adding electronic smoking products to the list of items a licensee may not sell if their license is suspended or revoked. Additionally, it requires persons or common or contract carriers to verify an individual's age before shipping cigarettes, nicotine, or electronic smoking products and mandates that the recipient be licensed under Alaska Statute 43.50.

This bill establishes new class A misdemeanor crimes for shipping tobacco products in violation of the bill's requirements and for unlawfully shipping, causing to be shipped, or transporting an electronic smoking product.

The Department of Public Safety, Division of State Troopers, is responsible for enforcing state law. While this bill creates additional misdemeanor offenses, the Department of Public Safety does not anticipate a fiscal impact and is therefore submitting a zero-dollar fiscal note.