

Fiscal Note

State of Alaska
2026 Legislative Session

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

Identifier: SB024-DOA-OPA-05-05-26
Title: TOBACCO/NICOTINE/E-CIG AGE; E-CIG TAX
Sponsor: STEVENS
Requester: (H) Finance

Department: Department of Administration
Appropriation: Legal and Advocacy Services
Allocation: Office of Public Advocacy
OMB Component Number: 43

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If yes, by what date are the regulations to be adopted, amended or repealed?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 SLA 2025 to SLA 2026 fiscal note template.

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Division: <u>Office of Public Advocacy</u>	Date: <u>05/05/2026</u>
Approved By: <u>Stefanie Bingham, Administrative Services Director</u>	Date: <u>05/05/26</u>
Agency: <u>Department of Administration</u>	

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. SB024

Analysis

This bill raises the minimum age for purchase and possession of tobacco and nicotine products to 21 years of age, adds provisions for shipment and transport of these products, and creates a Class A misdemeanor for violations of these provisions.

Although this legislation expands the conduct for which one could be charged with a Class A misdemeanor, it is not likely to result in a noticeable caseload increase to the Office of Public Advocacy. The Agency therefore submits a zero fiscal note.