

Fiscal Note

State of Alaska
2026 Legislative Session

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

Identifier: SB24CS(FIN)-JUD-ACS-05-01-26
 Title: TOBACCO/NICOTINE/E-CIG AGE; E-CIG TAX
 Sponsor: STEVENS
 Requester: House Finance Committee

Department: Judiciary
 Appropriation: Alaska Court System
 Allocation: Trial Courts
 OMB Component Number: 768

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? N/A
 If yes, by what date are the regulations to be adopted, amended or repealed?

Why this fiscal note differs from previous version/comments:

Updated for 2026 session template.

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Division: <u>Alaska Court System</u>	Date: <u>05/01/2026 12:00 PM</u>
Approved By: <u>Stacey Marz, Administrative Director</u>	Date: <u>05/01/26</u>
Agency: <u>Alaska Court System</u>	

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2026 LEGISLATIVE SESSION

BILL NO. SB 24

Analysis

Senate Bill 24 raises the minimum legal age for purchasing and possessing tobacco, electronic smoking products, and products containing nicotine from 19 to 21. Sections 1-9.

Section 3, concerning possession of these products by those under 21, establishes that the offense is a violation with a fine of no more than \$300. This change to the age of those who may be cited for possession may result in more violations being filed with the court, but the number is not expected to be substantial. Section 4 includes a new provision stating that the supreme court will create a schedule to allow that fine to be paid without a court appearance if the person is over 18. Though this creates a task for the court system, the work involved will not require additional resources and can be absorbed by our staff without a fiscal impact.

Section 18 creates new AS 43.50.325 concerning restrictions on shipping tobacco products, and violation of that statute would be a new crime, classified as a class A misdemeanor. New AS 43.50.325(g). Similarly, section 19 creates a new class A misdemeanor for violating restrictions on shipping electronic smoking products (new AS 43.50.880(g)). The court system can respond to any criminal cases filed for these offenses without fiscal impact.

Other sections of the bill do not directly impact the court system. The court system therefore submits this zero fiscal note.