

# Fiscal Note

State of Alaska  
2023 Legislative Session

Bill Version: SB 89  
Fiscal Note Number:  
() Publish Date:

Identifier: SB089-DCCED-CBPL-03-17-23  
Title: AGE FOR TOBACCO/NICOTINE/E-CIG; TAX  
E-CIG  
Sponsor: STEVENS  
Requester: (S) Labor and Commerce

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)

	FY2024 Appropriation Requested	Included in Governor's FY2024 Request	Out-Year Cost Estimates				
			FY 2024	FY 2024	FY 2025	FY 2026	FY 2027
<b>OPERATING EXPENDITURES</b>							
Personal Services							
Travel							
Services							
Commodities							
Capital Outlay							
Grants & Benefits							
Miscellaneous							
<b>Total Operating</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

## Fund Source (Operating Only)

None							
<b>Total</b>	<b>0.0</b>						

## Positions

Full-time							
Part-time							
Temporary							

## Change in Revenues

None							
<b>Total</b>	<b>0.0</b>						

**Estimated SUPPLEMENTAL (FY2023) cost:** 0.0 *(separate supplemental appropriation required)*

**Estimated CAPITAL (FY2024) 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If yes, by what date are the regulations to be adopted, amended or repealed?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:

Not applicable, initial version.
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Agency: Commerce, Community, and Economic Development

Phone: (907)465-2524  
Date: 03/17/2023  
Date: 03/17/23

## FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2023 LEGISLATIVE SESSION

BILL NO. SB089

### Analysis

SB089 will 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). It also levies a tax on closed electronic smoking products and vapor products in the state of 25 percent of the sales price.

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.