# **Fiscal Note**

State of /	Alaska				
2023 Legislative Session		Bil	l Version:	HB 176	
		Fis	scal Note Number:		
		() I	Publish Date:		
Identifier:	HB176-DCCED-CBPL-04-28-23	Department:	Department of Con	nmerce, Community and	
Title:	AGE FOR TOBACCO/NICOTINE/E-CIG; TAX		Economic Develop	ment	
	E-CIG	Appropriation	: Corporations, Busi	ness and Professional	
Sponsor:	HANNAN		Licensing		
Requester:	(H) HEALTH & SOCIAL SERVICES	Allocation:	Corporations, Business and Professional		
			Licensing		
		OMB Compo	nent Number: 2360	)	

## **Expenditures/Revenues**

Note: Amounts do not include in	nflation unless of	otherwise noted	below.			(Thousand	s of Dollars
		Included in					
	FY2024	Governor's					
	Appropriation	FY2024	Out-Year Cost Estimates				
	Requested	Request					
OPERATING EXPENDITURES	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 202
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.
Fund Source (Operating Only)	)						
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.
Positions				1			
Full-time							
Part-time							
Temporary							
Change in Revenues							
None							
Total	0.0	0.0	0.0	0.0	0.0	0.0	0.
Estimated SUPPLEMENTAL (I	FY2023) cost:		0.0 (separate supplemental appropriation required)				
Estimated CAPITAL (FY2024)		0.0	(separate capital appropriation required)				
Does the bill create or modify		account?	No			. ,	
(Supplemental/Capital/New Fun				alysis section)			
ASSOCIATED REGULATIONS	i						
Does the bill direct, or will the bi	ll result in, regu	lation changes	adopted by you	ur agency? N	lo		
If yes, by what date are the regu		Ų		0, 2	I/A		
Why this fiscal note differs fro		•	•				
Not applicable, initial version.							
Not applicable, initial version.							

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Division:	Division of Corporations, Business and Professional Licensing	Date:	04/28/2023
Approved By:	Hannah Lager, Administrative Services Director	Date:	04/28/23
Agency:	Commerce, Community, and Economic Development		

## FISCAL NOTE ANALYSIS

### STATE OF ALASKA 2023 LEGISLATIVE SESSION

### BILL NO. HB176

### Analysis

HB176 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.

(Revised 08/26/2022 OMB/LFD)

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