

Fiscal Note

State of Alaska
2023 Legislative Session

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| Bill Version: | CSSB 89(L&C) |
| Fiscal Note Number: | 1 |
| (S) Publish Date: | 4/24/2023 |

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 | Included in | Out-Year Cost Estimates | | | | |
|-------------------------------|-------------------------|---------------------------|-------------------------|----------------|----------------|----------------|----------------|
| | Appropriation Requested | Governor's FY2024 Request | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
| OPERATING EXPENDITURES | FY 2024 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
| 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 (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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| Prepared By: | Sylvan Robb, Division Director | Phone: | (907)465-2524 |
| Division: | Division of Corporations, Business and Professional Licensing | Date: | 03/17/2023 |
| Approved By: | Hannah Lager, Administrative Services | Date: | 03/17/23 |
| Agency: | Commerce, Community, and Economic Development | | |

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2023 LEGISLATIVE SESSION**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.