

Fiscal Note

State of Alaska
2024 Legislative Session

Bill Version:	HCS CSSB 89(L&C)
Fiscal Note Number:	12
(H) Publish Date:	5/8/2024

Identifier: SB089-DCCED-CBPL-12-28-23
 Title: AGE FOR TOBACCO/NICOTINE/E-CIG; TAX
 E-CIG
 Sponsor: STEVENS
 Requester: (H) LABOR & 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)

	FY2025 Appropriation Requested	Included in Governor's FY2025 Request	Out-Year Cost Estimates					
			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
OPERATING EXPENDITURES								
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	0.0

Fund Source (Operating Only)

None								
Total	0.0	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	0.0

Estimated SUPPLEMENTAL (FY2024) cost: 0.0 *(separate supplemental appropriation required)*

Estimated CAPITAL (FY2025) 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 If yes, by what date are the regulations to be adopted, amended or repealed?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 2023 to SLA 2024 fiscal note template.

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Division:	Division of Corporations, Business and Professional Licensing	Date:	12/28/2023
Approved By:	Hannah Lager, Administrative Services Director	Date:	02/02/24
Agency:	Commerce, Community, and Economic Development		

FISCAL NOTE ANALYSIS

STATE OF ALASKA
2024 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 does not anticipate fiscal impact from this legislation.

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. Business licensing at CBPL is funded by General Fund/Program Receipts fund source 1005 GF/Prgm (DGF).