

# Fiscal Note

State of Alaska  
2025 Legislative Session

Bill Version:	CSSB 24(L&C)
Fiscal Note Number:	1
(S) Publish Date:	3/14/2025

Identifier: SB024-DCCED-CBPL-02-21-25  
 Title: TOBACCO/NICOTINE/E-CIG AGE; E-CIG TAX  
 Sponsor: STEVENS  
 Requester: (S) 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)

	FY2026	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2026 Request	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>OPERATING EXPENDITURES</b>	<b>FY 2026</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</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>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**Positions**

Full-time							
Part-time							
Temporary							

**Change in Revenues**

None							
<b>Total</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>

**Estimated SUPPLEMENTAL (FY2025) cost:** 0.0 *(separate supplemental appropriation required)*

**Estimated CAPITAL (FY2026) 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 If yes, by what date are the regulations to be adopted, amended or repealed?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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Division:	Division of Corporations, Business and Professional Licensing	Date:	02/21/2025
Approved By:	Hannah Lager, Administrative Services Director	Date:	02/21/25
Agency:	Commerce, Community, and Economic Development		

## FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2025 LEGISLATIVE SESSION

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**Analysis**

SB 24 would 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).

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.*