



# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
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March 3, 2026

Mr. Speaker:

The Economic Development and Workforce Services Committee reports a favorable recommendation on **S.B. 287, TARGETED ADVERTISING TAX**, by Senator M. K. McKell, with the following amendments:

## Amendment 2

### 1 *Line 94 through 100:*

- 94 advertisement; and  
95 (iii) an individual to whom the business entity delivers the advertisement has the  
96 ability to interface with the advertisement to access information or make a  
97 purchase , **including through a link or a quick response (QR) code** .  
98 (6) "Targeted advertising entity" means a business entity:  
99 (a) that during the taxable year:  
100 (i) delivers targeted advertising to an audience or individual located in the state; and

### 2 *Line 162 through 166:*

- 162 (a) child literacy programs;  
163 (b) youth sports or recreational programs;  
164 (c) youth volunteerism programs;  
165 (d) mental health programs or services for children; { ~~and~~ }  
165a →(e) adoption and foster care services ← { : } ; **and**  
**(f) offsetting the costs of programs or services described in Subsections (3)(a) through**  
**(e).**

*Bill Number*  
SB0287

*Action Class*  
H

*Action Code*  
HCRAMD

166     ~~§~~ → [ ~~{(e) the management and improvement of parks and other public spaces.}~~ ] ← ~~§~~

Respectfully,

Jon Hawkins  
Chair

Voting: 8-2-0

*SB0287.HC1.WPD 3/3/26 3:22 PM SNI/snizan gharb/*