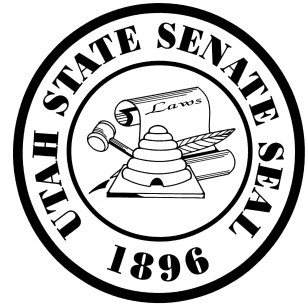




## Fiscal Note

### S.B. 73

2026 General Session  
Online Age Verification Amendments  
by Musselman, Calvin R.



#### General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$(433,700)	\$(592,400)	\$(1,026,100)

#### State Government

UCA 36-12-13(2)(c)

Revenues	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$196,200	\$196,200
Commerce Service Account, One-time	\$150,000	\$0	\$0
General Fund	\$0	\$(196,200)	\$(196,200)
General Fund, One-time	\$(150,000)	\$0	\$0
Consumer Protection Education & Training Fund	\$0	\$10,000	\$10,000
New Account Created By Bill (FN Only)	\$0	\$3,800,000	\$3,800,000
New Account Created By Bill (FN Only), One-time	\$0	\$(1,700,000)	\$0
Total Revenues	\$0	\$2,110,000	\$3,810,000

Enactment of this legislation could increase revenue to the Department of Health and Human Services by approximately \$2.1 million one-time in FY 2027 and \$3.8 million ongoing beginning in FY 2028 in the newly created Teen Mental Health Restricted Account. Enactment could also increase revenue to the Department of Commerce by \$500 per entity to the Commerce Service Account, estimated at \$50,000 in aggregate. Enactment of this legislation could decrease the year-end transfer to the General Fund from the Commerce Service Account by \$150,000 one-time in FY 2026 and \$196,200 ongoing beginning in FY 2027. To the extent that entities are found in violation of this legislation and fulfill their financial obligations, the bill's enactment could generate \$1,000 per violation per day in revenue to the Consumer Protection Education and Training Fund. Assuming, ten violations per year, revenue to the Consumer Protection Education and Training Fund could increase by \$10,000 ongoing beginning in FY 2027.

Expenditures	FY 2026	FY 2027	FY 2028
Commerce Service Account	\$0	\$246,200	\$246,200
Commerce Service Account, One-time	\$150,000	\$0	\$0
General Fund	\$0	\$237,500	\$237,500
General Fund, One-time	\$613,700	\$(171,300)	\$0

New Account Created By Bill (FN Only)	\$0	\$47,800	\$47,800
Total Expenditures	\$763,700	\$360,200	\$531,500
<p>Enactment of this legislation could increase General Fund expenditures by \$900 one-time in FY 2026 and \$1,900 ongoing beginning in FY 2027 for the Department of Government Operations to create and maintain the Teen Mental Health Restricted Account. Enactment of this legislation could cost the Tax Commission \$612,800 one-time in FY 2026 from the General Fund for programming changes to the tax system. Additionally, enactment could cost the Tax Commission \$64,300 one-time in FY 2027 and \$235,600 ongoing beginning in FY 2028 from the General Fund for staff resources dedicated to compliance and reviews. This bill could increase expenditures for the Department of Commerce by \$150,000 one-time in FY 2026 from the Commerce Service Account to establish a system for enforcing the provisions of this bill. Expenditures for the Department of Commerce could also increase by \$246,200 ongoing beginning in FY 2027 from the Commerce Service Account for staff resources to administer and enforce the new requirements. Spending from the Commerce Service Account impacts year-end transfers to the General Fund. Additionally, this bill could cost the Department of Health and Human Services \$47,800 ongoing beginning in FY 2027 from the Teen Mental Health Restricted Account for staff resources to manage the programs funded by the account.</p>			
<b>Net All Funds</b>	<u>FY 2026</u> <u>\$(763,700)</u>	<u>FY 2027</u> <u>\$1,749,800</u>	<u>FY 2028</u> <u>\$3,278,500</u>

### Local Government

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

### Individuals & Businesses

UCA 36-12-13(2)(c)

Enactment of this legislation could increase tax liability for businesses by approximately \$2.1 million one-time in FY 2027 and \$3.8 million ongoing beginning in FY 2028. Additionally, expenditures for businesses could increase by \$500 in fees, estimated at \$50,000 in aggregate. To the extent that an entity violates the provisions of this chapter, enactment of this legislation could cost said entity \$1,000 per violation per day. Assuming, ten violations per year, revenue to the Consumer Protection Education and Training Fund could increase by \$10,000 ongoing beginning in FY 2027.

### Regulatory Impact

UCA 36-12-13(2)(d)

Enactment of this legislation could result in a medium increase in the regulatory burden for Utah residents or businesses.

### Performance Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

### Notes on Notes

Fiscal explanations estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal explanation is not an appropriation. The Legislature decides appropriations separately.