



Fiscal Note
3rd Sub. S.B. 73 (Ivory)

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.) | \$(121,600) | \$(654,300) | \$(775,900) |

State Government

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

| Revenues | FY 2026 | FY 2027 | FY 2028 |
|---|-------------|--------------------|------------------|
| Dedicated Credits Revenue | \$0 | \$78,400 | \$78,400 |
| Commerce Service Account, One-time | \$150,000 | \$0 | \$0 |
| General Fund, One-time | \$(150,000) | \$0 | \$0 |
| New Account Created By Bill (FN Only) | \$0 | \$800,000 | \$800,000 |
| New Account Created By Bill (FN Only), One-time | \$0 | \$3,500,000 | \$0 |
| Total Revenues | \$0 | \$4,378,400 | \$878,400 |

Enactment of this legislation appropriates \$4,000,000 one-time to the Minor Online Safety Restricted Account from the Commerce Protection Education and Training Fund in FY 2027.

Enactment of this legislation could increase tax revenue to the Department of Health and Human Services by approximately \$270,000 one-time in FY 2027 and \$720,000 ongoing beginning in FY 2028 in the newly created Minor Mental Health Restricted Account.

Enactment could also increase tax revenue to the Department of Commerce by \$30,000 one-time in FY 2027 and \$80,000 ongoing beginning in FY 2028 in the newly created Minor Online Safety Restricted Account.

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.

This bill could increase revenue for the Attorney General's Office by \$78,400 ongoing beginning in FY 2027 in dedicated credits to enforce the new requirements.

| Expenditures | FY 2026 | FY 2027 | FY 2028 |
|---|-----------|-------------|---------|
| Commerce Service Account, One-time | \$150,000 | \$0 | \$0 |
| Consumer Protection Education & Training Fund, One-time | \$0 | \$4,000,000 | \$0 |

| | | | |
|---|------------------|--------------------|------------------|
| General Fund | \$0 | \$121,600 | \$121,600 |
| General Fund, One-time | \$900 | \$503,400 | \$0 |
| New Account Created By Bill (FN Only) | \$0 | \$372,400 | \$372,400 |
| New Account Created By Bill (FN Only), One-time | \$0 | \$4,000,000 | \$0 |
| Total Expenditures | \$150,900 | \$8,997,400 | \$494,000 |

Enactment of this legislation appropriates \$4,000,000 one-time to the Minor Online Safety Restricted Account from the Commerce Protection Education and Training Fund in FY 2027 to investigate and enforce the provisions of the bill. Enactment also appropriates \$4,000,000 one-time to the Department of Commerce from the newly created Minor Online Safety Restricted Account.

Enactment could increase General Fund expenditures by \$900 one-time in FY 2026, \$900 one-time in FY 2027, and \$3,800 ongoing beginning in FY 2027 for the Department of Government Operations to create and maintain the Minor Mental Health Restricted Account and the Minor Online Safety Restricted Account.

Enactment of this legislation could cost the Tax Commission \$502,500 one-time and \$117,800 ongoing in FY 2027 from the General Fund for programming changes to the tax system and 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. Spending from the Commerce Service Account impacts year-end transfers to the General Fund.

Expenditures for the Department of Commerce could also increase by \$324,600 ongoing beginning in FY 2027 from the Minor Online Safety Restricted Account for staff resources and legal services of which \$78,400 would be passed through to the Attorney General.

Additionally, this bill could cost the Department of Health and Human Services \$47,800 ongoing beginning in FY 2027 from the Minor Mental Health Restricted Account for staff resources to manage the programs funded by the account.

| | <i>FY 2026</i> | <i>FY 2027</i> | <i>FY 2028</i> |
|----------------------|--------------------|----------------------|------------------|
| Net All Funds | \$(150,900) | \$(4,619,000) | \$384,400 |

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 covered entities by approximately \$300,000 one-time in FY 2027 and \$800,000 ongoing beginning in FY2028. To the extent that an entity violates the provisions of this chapter, enactment of this legislation could cost said entity up to \$2,500 in administrative fines and up to \$5,000 in civil penalties.

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.