

1st Sub. S.B. 73

Online Age Verification Amendments

Senate Amendments

Amendment 1

February 05, 2026 07:37 AM

Senator **Calvin R. Musselman** proposes the following amendments:

1. *Line 721:*

721 (c) file a return or statement required by this part.

722 (6) An overpayment of a tax imposed by this part shall accrue interest at the rate and in the

723 manner provided in Section 59-1-402.

(7) The commission shall administer the tax imposed under this chapter based on referrals of covered entities from the division in accordance with Section 78B-3-1004.

2. *Line 751 through 756:*

751 As used in this chapter:

752 (1) "Commercial entity" includes corporations, limited liability companies, partnerships,

753 limited partnerships, sole proprietorships, or other legally recognized entities.

(2) "Commission" means the State Tax Commission described in Section 59-1-201.

754 {(2)} (3) "Digitized identification card" means a data file available on any mobile device which

755 has connectivity to the [Internet]internet through a state-approved application that allows

756 the mobile device to download the data file from a state agency or an authorized agent of

3. *Line 757 through 768:*

757 a state agency that contains all of the data elements visible on the face and back of a

758 license or identification card and displays the current status of the license or

759 identification card.

760 {(3)} (4) "Distribute" means to issue, sell, give, provide, deliver, transfer, transmute, circulate,
or

761 disseminate by any means.

762 {(4)} (5) "Division" means the Division of Consumer Protection created in Section 13-2-1.

763 [(4)] {(5)} (6) "Internet" means the international computer network of both federal and

764 non-federal interoperable packet switched data networks.

765 [(5)] {(6)} (7) "Material harmful to minors" [is defined as all of the following]means:

766 (a) any material that the average person, applying contemporary community standards,

767 would find, taking the material as a whole and with respect to minors, is designed to

768 appeal to, or is designed to pander to, the prurient interest;

4. *Line 776 through 783:*

776 flagellation, excretory functions, exhibitions, or any other sexual act; and
777 (c) the material taken as a whole lacks serious literary, artistic, political, or scientific
778 value for minors.

779 [(6)] {(7)} (8) "Minor" means any person under 18 years old.

780 [(7)] {(8)} (9) "News-gathering organization" means any of the following:

781 (a) an employee of a newspaper, news publication, or news source, printed or on an
782 online or mobile platform, of current news and public interest, while operating as an
783 employee as provided in this subsection, who can provide documentation of such

5. Line 785 through 793:

785 (b) an employee of a radio broadcast station, television broadcast station, cable
786 television operator, or wire service while operating as an employee as provided in
787 this subsection, who can provide documentation of such employment.

788 [(8)] {(9)} (10) "Publish" means to communicate or make information available to another
person

789 or entity on a publicly available [Internet]internet website.

790 [(9)] {(10)} (11) "Reasonable age verification methods" means the processes or means used by a
791 commercial entity to[-verifying] verify that the person seeking to access the material is
792 18 years old or older[-by using any of the following methods]including by:

793 (a) use of a digitized [information]identification card as defined in this section;

6. Line 799 through 807:

799 (c) any commercially reasonable method that relies on public or private transactional
800 data to verify the age of the person attempting to access the material[-]; or

801 (d) any process or means established by the division by rule under Section 78B-3-1005.

802 [(10)] {(11)} (12) "Substantial portion" means more than 33-1/3% of total material on a website,
803 which meets the definition of "material harmful to minors" as defined in this section.

804 [(11)] {(12)} (13) (a) "Transactional data" means a sequence of information that documents an
805 exchange, agreement, or transfer between an individual, commercial entity, or third
806 party used for the purpose of satisfying a request or event.

807 (b) "Transactional data" includes records from mortgage, education, and employment