



# Fiscal Note

## Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

### SB 26-051: AGE ATTESTATION ON COMPUTING DEVICES

**Prime Sponsors:**

Sen. Ball; Liston  
Rep. Paschal; Ricks

**Fiscal Analyst:**

Kristine McLaughlin, 303-866-4776  
kristine.mclaughlin@coleg.gov

**Published for:** House Business Affairs & Labor

**Drafting number:** LLS 26-0433

**Version:** First Revised Note

**Date:** April 7, 2026

**Fiscal note status:** This revised fiscal note reflects the reengrossed bill.

#### Summary Information

**Overview.** The bill requires application developers to receive user age information and use it to comply with any applicable law.

**Types of impacts.** The bill is projected to affect the following areas on an ongoing basis:

- Minimal State Revenue
- Minimal State Workload

**Appropriations.** No appropriation is required.

**Table 1  
State Fiscal Impacts**

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

## Summary of Legislation

---

Beginning January 1, 2028, the bill requires operating system providers to collect a user's birth date or age during account setup and generate an age-range indicator that can be shared with applications. Providers must make this age signal available to application developers through a standardized, real-time technical interface, while limiting the information shared to only what is necessary and prohibiting use or disclosure for unrelated purposes.

Application developers must request an age signal when an application is downloaded and launched. Once received, the developer is treated as having knowledge of the user's age range across all versions and access points of the application, unless the developer has reliable evidence that the user's actual age differs, in which case that information controls. Application developers must use the age information to comply with any applicable law.

Developers may not request additional data beyond what the bill requires or share age signals for unrelated purposes. Violations are enforceable by the Attorney General through civil penalties of up to \$2,500 per affected minor for negligent violations and up to \$7,500 per affected minor for intentional violations.

The bill exempts applications that predominantly function as a tool for interoffice communication, intra-business software solicitation, or technical support. It also exempts applications developed by the state, state institutions of higher education, a county, a city and county, or municipality from the requirements in the bill, as long as the data is collected, maintained, disclosed, communicated, and used as authorized by state and federal law for noncommercial purposes.

## Background

---

### Applicable Law

The bill requires application developers to use the age attestation information they receive to comply with "applicable law." The [Colorado Privacy Act](#), established by [Senate Bill 21-190](#), and further amended by [Senate Bill 24-041](#), limits what select controllers may do with the personal data of a known child and prohibits using a system design feature to increase a minor's use of service, product, or feature. Select controllers include those that control the personal data of 100,000 consumers or more or sell the personal data of 25,000 consumers or more. Data maintained by the state, an institution of higher education, the Judicial Department, or a local government does not apply to the Colorado Privacy Act.

## Other States

Beginning January 1, 2027, operating system providers and developers in California will be subject to a similar age attestation requirements per [Assembly Bill 1043](#), which was signed by the Governor in October 2025.

## State Revenue

---

The bill may increase state revenue from civil penalties and filing fees. Penalty revenue is classified as a damage award and not subject to TABOR, while revenue from filing fees is subject to TABOR.

## State Expenditures

---

Workload in the Department of Law may increase if additional consumer complaints related to violations of this bill are filed. The department will review complaints and prioritize investigations as necessary within available resources. Adjudication of these complaints may also impact workload in the Judicial Department. No change in appropriations is required.

## Effective Date

---

The bill takes effect January 1, 2028, assuming no referendum petition is filed.

## State and Local Government Contacts

---

Health Care Policy and Financing	Law
Human Services	Natural Resources
Information Technology	Transportation
Judicial	

---

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).