



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

SB 26-051: AGE ATTESTATION ON COMPUTING DEVICES

Prime Sponsors:

Sen. Ball

Rep. Paschal

Fiscal Analyst:

Kristine McLaughlin, 303-866-4776

kristine.mclaughlin@coleg.gov

Published for: Senate Business, Labor, & Tech.

Drafting number: LLS 26-0433

Version: Initial Fiscal Note

Date: February 10, 2026

Fiscal note status: The fiscal note reflects the introduced bill. This analysis is preliminary and will be updated following further review and any additional information received.

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 in FY 2027-28 only:

- State Expenditures
- Local Government

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	\$248,400
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Fund sources for these impacts are shown in the tables below.

Table 1A
State Expenditures

Fund Source	Budget Year FY 2026-27	Out Year FY 2027-28
General Fund	\$0	\$111,353
Cash Funds	\$0	\$36,489
Federal Funds	\$0	\$100,558
Centrally Appropriated	\$0	\$0
Total Expenditures	\$0	\$248,400
Total 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. The bill exempts applications that predominantly function as a tool for interoffice communication, intra-business software solicitation, or technical support. 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.

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.

Assumptions

The fiscal note assumes that only downloadable and not web-based application developers are subject to the bill.

State Revenue

Civil Penalties and Filing Fees

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

The bill increases state expenditures for state agencies that operate a downloadable application by about \$250,000 in FY 2027-28 only. These costs, paid from the General Fund, various cash funds, and federal funds, are summarized in Table 2 and discussed below. The bill also affects workload in the Department of Law (DOL) and Judicial Department.

Table 2
State Expenditures
All Departments

Department	Budget Year FY 2026-27	Out Year FY 2027-28
Office of Information Technology (General Fund)	\$0	\$20,160
Department of Natural Resources (Cash Funds)	\$0	\$72,240
Department of Health Care Policy & Financing (Primarily Federal Funds)	\$0	\$156,000
Total Costs	\$0	\$248,400

State Agencies Operating a Downloadable Application

State agencies that operate an app—which include the Office of Information Technology, the Department of Natural Resources, and the Department of Health Care Policy and Financing (in connection with other state agencies)—will have one-time programming costs in FY 2027-28 to update their apps to receive and store user age information from operators. Because state agencies are exempt from the Colorado Privacy Act, these apps do not need to take action on age information. If future legislation regulates how state applications must treat users based on age, additional costs will be incurred.

The fiscal note has identified ten state applications that will need to be updated. Cost per application typically ranges from an absorbable impact to \$20,000, based on the app's current ability to collect and store user information. However, due to the technical nuances of the state applications jointly operated by the Department of Health Care Policy and Financing (HCPF) and the Colorado Department of Human Services (CDHS), the estimated vendor cost to update these apps is estimated at \$153,000. The fiscal note assumes that HCPF will receive the appropriation to update jointly operated state applications to receive a federal match, and then will reappropriate funds to the appropriate state agency, including the Departments of Early Childhood, Human Services, Labor, and Public Health and Environment.

Other Agency Impacts

Workload in DOL 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 for any agency.

Local Government

Similar to the state, any local government that operates an application will have programming costs to ensure the application can receive and store age information.

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	