



## Fiscal Note

### Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

## HCR 26-1002: REQUIRE AGE VERIFICATION FOR PORNOGRAPHIC MATERIAL

**Prime Sponsors:**

Rep. Soper  
Sen. Rich

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**Fiscal note status:** The fiscal note reflects the introduced concurrent resolution. Due to time constraints, this analysis is preliminary and may be updated to reflect additional information received.

### Summary Information

**Overview.** This concurrent resolution refers a ballot question at the 2026 general election that would, if approved by voters, amend the Colorado Constitution to mandate that the General Assembly pass legislation requiring any person that distributes pornography to verify the age of the consumer.

**Types of impacts.** Conditional upon voter approval, the bill is projected to affect the following areas beginning FY 2026-27:

- State Revenue
- 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	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

## Summary of Legislation

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The concurrent resolution refers a ballot measure to voters at the November 2026 election. If approved, the measure requires the General Assembly to pass legislation requiring any person who distributes pornographic material in any form to verify that the recipient of pornography is at least 18 years old. This legislation must include the acceptable ways to verify age and penalties to businesses who fail to verify age.

## Background

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Several other states have either enacted or introduced legislation requiring age verification for pornography. Texas' fiscal assessment for the similar bill was indeterminate. Pending legislation in Washington State is [estimated](#) to incur enforcement-related expenditures for the state Attorney General's Office and workload for the Judicial Department to the extent new claims are brought forward.

## State Revenue and Expenditures

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The concurrent resolution will impact costs and workload for the Secretary of State and the Legislative Department. If approved by voters, and depending on the provisions of future legislation passed by the General Assembly, will likely impact state revenue and expenditures in the Department of Law and the Judicial Department. These impacts are discussed below.

## Election Expenditures—Existing Appropriations

This resolution includes a referred measure that will appear before voters at the November 2026 general election. While no additional appropriation is required, certain election costs are incurred by the state when ballot measures are referred. These include reimbursing counties for certain election costs; publishing the text and title of the measure in newspapers across the state; and preparing and mailing the ballot information booklet.

## Department of Law

If approved by voters, the fiscal note assumes that the Attorney General will enforce any legislation passed by the General Assembly under the provisions of the Colorado Privacy Act within the Colorado Consumer Protection Act, including review of complaints and prioritizing investigations as necessary within available resources. To the extent civil penalties are issued, TABOR-exempt revenue will increase. Actual revenue and expenditures will depend on the details of the legislation adopted by the General Assembly.

## Judicial Department

Depending on the provisions of legislation adopted by the General Assembly, courts may experience a minimal increase in cases if the Attorney General or district attorneys file suit against distributors of pornography for failing to comply with the legislation passed by the General Assembly.

## Local Government

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Similar to the state, district attorney workload may increase to investigate complaints and seek relief when appropriate, if the measure is approved by voters and depending on the details of legislation passed by the General Assembly.

## Effective Date

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If approved by voters at the 2026 election, this measure takes effect upon proclamation of the Governor, no later than 30 days after the official canvass of the vote is completed.

## State and Local Government Contacts

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Information Technology

Law

Judicial

Secretary Of State