

89.pgm. (GP: Printed Graphic Materials Surcharge) For the current fiscal year in addition to all other taxes collected on printed materials, any entity that sells adult entertainment printed materials depicting frontal nudity shall collect a surcharge equivalent to twenty percent of the cost of such printed material sold by the entity and shall remit these funds to the Department of Revenue. Frontal nudity is defined as exposure of any genitalia or exposure of the entire breast of women in a manner that a reasonable/average person applying contemporary community standards would find to be a lascivious exhibition. Adult entertainment printed materials means those materials printed or published with a substantial purpose that is the sale or distribution of sexually explicit matter and that is prohibited to persons under the age of 18. Adult entertainment printed materials shall not include printed materials where the primary purpose or publication is for educational value or any purpose other than adult entertainment. The Department of Revenue shall provide collection and remittance procedures for this surcharge. All revenue collected under this provision must be transferred to the Department of Probation Parole and Pardon Services, and the department shall receive, expend, and carry forward these funds for use in their sex offender monitoring program or other programs as needed.