

# STATE OF NEW YORK

10769--A

## IN ASSEMBLY

April 1, 2026

Introduced by M. of A. BERGER -- read once and referred to the Committee on Judiciary -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the estates, powers and trusts law and the labor law, in relation to child performer protections

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

- 1 Section 1. Section 7-7.1 of the estates, powers and trusts law, as  
2 added by chapter 630 of the laws of 2003, is amended to read as follows:  
3 § 7-7.1 Child performer trust account  
4 1. Scope. This section applies to contracts pursuant to which a child  
5 performer:  
6 (a) is employed or agrees to render artistic or creative services for  
7 a fee, either directly or through a third-party individual or personal  
8 services corporation (loan-out company), or through an agency or service  
9 that provides artistic or creative services (casting agency); and  
10 (b) agrees to purchase, or otherwise secure, sell, lease, or otherwise  
11 dispose of literary, musical, or dramatic properties, or use of a  
12 person's likeness, voice recording, performance, or story of or inci-  
13 dents in [~~his or her~~] their life, either tangible or intangible, or any  
14 other rights therein for use in motion pictures, television, the  
15 production of sound recordings in any format now known or hereafter  
16 devised, the legitimate or living stage, or otherwise in the enter-  
17 tainment field.  
18 2. Establishment of child performer trust account. (a) Employer.  
19 Within thirty days following the final day of employment, except when  
20 the performance contract is a period longer than thirty days, a child  
21 performer's employer is required to transfer [~~fifteen percent~~] a  
22 percentage of the child performer's gross earnings [~~to~~] in accordance  
23 with the [~~custodian of the child performer's child performer trust~~  
24 ~~account~~] following tiered structure:  
25 (i) twenty percent of gross earnings up to and including one hundred  
26 thousand dollars;

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

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1 (ii) twenty-five percent of gross earnings between one hundred thou-  
2 sand one dollars and two hundred fifty thousand dollars; and  
3 (iii) thirty percent of gross earnings exceeding two hundred fifty  
4 thousand one dollars.

5 (b) In any calendar year in which a child performer's gross earnings  
6 subject to this section exceeds sixty-five thousand dollars, the custo-  
7 dian shall prepare a written accounting of the child performer trust  
8 account, which shall include the child performer's gross earnings from  
9 employment subject to this section, any expenses deducted from such  
10 earnings, deposits made pursuant to this section, and the balance of the  
11 trust account, and shall file such accounting documentation with a court  
12 of competent jurisdiction for the purpose of creating a record of the  
13 administration of the child performer trust account. A copy of such  
14 accounting shall be provided to the child performer's parent or legal  
15 guardian and shall be made available to the department of labor upon  
16 request. When the employment is longer than thirty days, the employer  
17 shall make the required transfer every payroll period. Transfers must  
18 conform with part six of this article. The use of an instrument to make  
19 the transfer which substantially conforms with section 7-6.9 is suffi-  
20 cient. If the child performer's employer has not been notified within  
21 fifteen days of the commencement of employment of the existence of a  
22 child performer trust account, or no such account has been established,  
23 then the child performer's employer shall transfer such monies together  
24 with the child performer's name and last known address to the state  
25 comptroller for placement into the child performer's holding fund estab-  
26 lished in section ninety-nine-k of the state finance law and such monies  
27 shall be administered by the state comptroller. Once transfers have been  
28 made to the child performer's trust account or the child performer's  
29 holding fund, as required by this subdivision, the child performer's  
30 employer has no further duty under this section.

31 [~~(b)~~] (c) Custodian and guardian. Within fifteen days of the commence-  
32 ment of employment the child performer's guardian or custodian must  
33 establish a child performer trust account in accordance with part six of  
34 this article, unless an account has previously been established. Once  
35 the child performer trust account has been established the child  
36 performer's guardian or custodian shall notify the child performer's  
37 employer of the existence of the account and any additional information  
38 required to make transfers. The custodian of the account shall promptly  
39 notify the child performer's employer of any change in facts which  
40 affect the employer's obligation to set aside funds under this section.  
41 Upon request of the parent, legal guardian or the child performer's  
42 guardian ad litem, the custodian may require the child performer's  
43 employer to transfer more than [~~fifteen percent~~] the required percentage  
44 of the gross earnings to the child performer trust account. The child  
45 performer's parent or legal guardian may serve as custodian. Once the  
46 child performer trust account balance reaches two hundred fifty thousand  
47 dollars or more a trust company shall be appointed as custodian of the  
48 account.

49 [~~(c)~~] (d) Financial literacy education. Upon opening a child performer  
50 trust account, the parent or guardian shall be provided information by  
51 the department of labor on budgeting, saving, taxes, trust management,  
52 and long-term financial planning. The child performer shall be provided  
53 such information upon attaining the age of eighteen years.

54 (e) Termination of child performer trust account. The child performer  
55 may terminate the child performer trust account upon reaching the age of  
56 eighteen.

1 3. Standard for child performer trust accounts. Custodian management  
2 of funds which are required to be placed into a child performer trust  
3 account shall be subject to part six of this article, in all respects  
4 except as provided in this section.

5 § 2. Paragraph (d) of subdivision 1 of section 151 of the labor law,  
6 as amended by chapter 35 of the laws of 2004, is amended to read as  
7 follows:

8 (d) At the time a child performer applies for an employment permit,  
9 the commissioner shall inform the child performer of the child performer  
10 trust requirements. The commissioner shall provide a notice in bold  
11 twelve point type to read as follows: "NEW YORK STATE LAW REQUIRES  
12 [~~FIFTEEN PERCENT~~] A PERCENTAGE OF A CHILD PERFORMER'S EARNINGS TO BE  
13 PLACED IN TRUST IN ACCORDANCE WITH PART 7 OF ARTICLE 7 OF THE ESTATES,  
14 POWERS AND TRUSTS LAW. THE LAW REQUIRES: TWENTY PERCENT OF EARNINGS UP  
15 TO AND INCLUDING ONE HUNDRED THOUSAND DOLLARS; TWENTY-FIVE PERCENT OF  
16 EARNINGS BETWEEN ONE HUNDRED THOUSAND ONE DOLLARS AND TWO HUNDRED FIFTY  
17 THOUSAND DOLLARS; AND THIRTY PERCENT OF EARNINGS ABOVE TWO HUNDRED FIFTY  
18 THOUSAND ONE DOLLARS. THE CHILD PERFORMER'S PARENTS OR GUARDIAN MUST  
19 ESTABLISH THE CHILD PERFORMER TRUST ACCOUNT TO COMPLY WITH THIS REQUIRE-  
20 MENT. THE CHILD'S PARENTS OR GUARDIAN MUST PROVIDE THE CHILD PERFORMER'S  
21 EMPLOYER WITH THE INFORMATION NECESSARY TO TRANSFER THESE MONIES TO THE  
22 ACCOUNT. FAILURE TO COMPLY WITH THIS REQUIREMENT WILL PREVENT THE  
23 DEPARTMENT OF LABOR FROM RENEWING THE CHILD'S PERMIT TO WORK AS A CHILD  
24 PERFORMER."

25 § 3. This act shall take effect immediately.