LEGISLATIVE FISCAL ESTIMATE

[Second Reprint]

SENATE, No. 4340

STATE OF NEW JERSEY
221st LEGISLATURE

DATED: JANUARY 15, 2026

SUMMARY

Synopsis:	Revises child labor laws concerning employment of minor in theatrical production.
Type of Impact:	Potential annual State revenue increase to the Property Tax Relief Fund, the Unemployment Insurance Compensation Fund, the Workforce Development Partnership Fund, and the State Disability Benefits Fund; potential annual State expenditure increase.
Agencies Affected:	Department of the Treasury; Department of Labor and Workforce Development.

Office of Legislative Services Estimate

Fiscal Impact	Annual
State Revenue Increase	Indeterminate
State Expenditure Increase	Indeterminate

- The Office of Legislative Services (OLS) estimates that the bill may lead to an indeterminate annual increase in State income and payroll tax collections, given the potential increase in wages earned by minors under the bill.

- The OLS notes that the bill may result in an indeterminate annual increase, likely small, in State expenditures from establishing and maintaining a registration system for permits authorizing the employment of a minor in a theatrical production.

BILL DESCRIPTION

This bill revises the child labor laws concerning the employment of a minor in a theatrical production. Specifically, the bill revises the hours in which a minor may work each day on a production.

The bill creates a registration system independent of the system for other working minors that allows one account to be shared by a parent or guardian and a minor and allows a parent

or guardian to apply for a multi-employer or multi-production permit that will be valid for one year. An employer for a theatrical production is also required to apply for a separate permit to employ minors in a theatrical production.

The bill changes the schooling requirements for a minor in a theatrical production to require that the employer provide time during a workday for the child performer to fulfill their educational requirements on any day when the minor's regular school is in session.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the enactment of this bill may result in an indeterminate annual increase in gross income tax revenues deposited into the Property Tax Relief Fund, to the extent that minors expand their working hours as allowed by the bill. These additional earnings would also result in concomitant increases to, for example, the Unemployment Insurance Compensation Fund; the Workforce Development Partnership Fund; and the State Disability Benefits Fund, including the Family Leave Insurance account.

The OLS notes that the bill may result in an indeterminate annual increase, likely small, in State expenditures by the Department of Labor and Workforce Development related to establishing and maintaining a registration system for permits authorizing the employment of a minor in a theatrical production.

Section:	*Commerce, Labor and Industry*
Analyst:	*John Gaudioso* *Associate Fiscal Analyst*
Approved:	*Thomas Koenig* *Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).