

Amend CSHB 5 by adding the following appropriately numbered section to Article 4 of the bill and renumbering subsequent sections accordingly:

SECTION 4.____. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3155 to read as follows:

Sec. 151.3155. SERVICES PROVIDED BY SMALL BUSINESSES.
There is exempted from the taxes imposed by this chapter a service performed by a person whose total receipts from the performance of taxable services in the most recent four calendar quarters are less than \$7,500.