

Amend **CSHB 3** on page 32, between lines 3 and 4, by inserting the following:

(e-1) Notwithstanding any other provision of this section, a taxable entity may subtract as a cost of goods sold outbound transportation costs relating to goods manufactured by the taxable entity if:

(1) the transportation costs are included in:

(A) a contract entered into on or before June 1, 2006, if the contract is not subject to change or modification because of the revision of this chapter made by **HB 3**, Acts of the 79th Legislature, 3rd Called Session, 2006; or

(B) a bid submitted on or before June 1, 2006, if the bid may not be withdrawn, modified, or changed because of the revision of this chapter made by **HB 3**, Acts of the 79th Legislature, 3rd Called Session, 2006; and

(2) notice of the contract or bid on which the exemption is claimed is given by the taxable entity to the comptroller not later than October 1, 2006.