

Amend CSHB 3 as follows:

(1) On page 22, line 22, strike "and".

(2) On page 22, line 25, strike the underlined period and substitute the following:

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(3) all revenue received by the taxable entity for the provision of legal services in accordance with an appointment by a state or federal court; and

(4) the actual cost to the attorney of providing pro bono legal services to a person, but only if the attorney maintains records of the pro bono services for auditing purposes and, if the attorney later receives payment for all or part of those services, the attorney adjusts the amount excluded for the tax year in which the payment is received.

(3) On page 26, between lines 19 and 20, insert the following:

(4-a) "Pro bono services" means the direct provision of legal services to the poor, without an expectation of compensation.