

Amend CSHB 3928 as follows:

(1) On page 8, line 22, strike "Subsection (c)" and substitute "Subsections (c) and (d)".

(2) On page 8, between lines 26 and 27, insert:

(d) The tax imposed under this chapter is imposed on a taxable entity itself and not on those persons who purchase goods or services from the taxable entity. A taxable entity may not separately state the tax, or an amount purporting to be based on the imposition of the tax, as a fee, charge, reimbursement, or other item on an invoice.