

Amend CSHB 3928 as follows:

(1) On page 1, lines 5 and 6, strike "Subdivisions (8), (9), (10), and (17)" and substitute "Subdivisions (6), (8), (9), (10), (15), and (17)".

(2) On page 1, between lines 6 and 7, insert the following:

(6) "Client company" means:

(A) a person that contracts with a license holder under Chapter 91 [has the meaning assigned by Section 91.001], Labor Code, and is assigned employees by the license holder under that contract; or

(B) a client of a temporary employment service, as that term is defined by Section 93.001(2), Labor Code, to whom individuals are assigned for a purpose described by that subdivision.

(3) On page 1, line 8, strike "80 percent" and substitute "50 [~~80~~] percent".

(4) On page 1, line 10, strike "80 percent" and substitute "50 [~~80~~] percent".

(5) On page 1, line 14, strike "80 percent" and substitute "50 [~~80~~] percent".

(6) On page 1, lines 18 and 19, strike "80 percent" and substitute "50 percent".

(7) On page 1, line 20, strike "80 percent" and substitute "50 percent".

(8) On page 2, between lines 25 and 26, insert the following:

(15) "Staffleasing services company" means:

(A) a business entity that offers staff leasing services, as that term is defined [has the meaning assigned] by Section 91.001, Labor Code; or

(B) a temporary employment service, as that term is defined by Section 93.001, Labor Code.

(9) On page 20, line 25, strike "Sections 171.1013(a), (b), and (c)," and substitute "Sections 171.1013(a), (b), (c), and (e),".

(10) On page 22, between lines 17 and 18, insert the following:

(e) Subject to the other provisions of this section, in determining compensation, a taxable entity that is a client company that contracts with a staff leasing services company for assigned employees:

(1) shall include payments made to the staff leasing services company for wages and benefits for the assigned employees as if the assigned employees were actual employees of the entity;

(2) may not include an administrative fee charged by the staff leasing services company for the provision of the assigned employees if the fee is separately stated in the contract; and

(3) may not include any other amount in relation to the assigned employees, including payroll taxes, that is separately stated in the contract.