

Amend CSSB 1811 (house committee printing) by adding the following appropriately numbered SECTIONS to the bill and renumbering subsequent SECTIONS accordingly:

SECTION _____. Section 171.1012, Tax Code, is amended by adding Subsection (e-1) to read as follows:

(e-1) In addition to other amounts that are not includable as cost of goods sold under Subsection (e) or other law, the cost of goods sold does not include the amount paid by a taxable entity in relation to the taxable entity's goods for labor costs for coverage for elective abortions under a health benefits plan or other health care plan. To the extent otherwise authorized by this chapter, the taxable entity may include as cost of goods sold the amount paid by the taxable entity for labor costs for coverage for other benefits and services under the health benefits plan or other health care plan. For purposes of this subsection, "elective abortion" does not include an abortion that:

(1) is determined to be medically necessary because of a life-threatening physical condition aggravated by, caused by, or arising from a pregnancy that, as certified by a physician, places the woman in danger of death or a serious risk of substantial impairment of a major bodily function unless an abortion is performed.

SECTION _____. Section 171.1013, Tax Code, is amended by adding Subsection (c-2) to read as follows:

(c-2) Notwithstanding Subsections (b)(2) and (b-1), a taxable entity that elects to subtract compensation for the purpose of computing its taxable margin under Section 171.101 may not subtract any amount the taxable entity paid for coverage for elective abortions under a health benefits plan or other health care plan. The taxable entity may subtract the amount the taxable entity paid for coverage for other benefits and services under the health benefits plan or other health care plan if otherwise authorized by Subsection (b)(2) or (b-1). For purposes of this subsection, "elective abortion" does not include an abortion that:

(1) is determined to be medically necessary because of a life-threatening physical condition aggravated by, caused by, or arising from a pregnancy that, as certified by a physician, places

the woman in danger of death or a serious risk of substantial impairment of a major bodily function unless an abortion is performed.

SECTION _____. Sections 171.1012 and 171.1013, as amended by this Act, apply only to a report originally due on or after the effective date of this Act.