

Amend **HB 953** (house committee printing) on page 3, between lines 9 and 10, by inserting the following:

Sec. 171.709. REPORT. Not later than December 1, 2016, and each fourth year thereafter, the comptroller shall conduct a study of the credit under this subchapter and submit a report on the results of the study to the governor and the legislature. The purpose of the study is to determine:

(1) if the credit accomplishes the credit's intended purpose;

(2) if the credit complies with the intent of the legislature in enacting this subchapter;

(3) if the economic benefit of the credit to the state exceeds the amount of tax revenue lost as a result of the credit;
and

(4) if legislative action is needed to increase the efficiency or effectiveness of any part of this subchapter.