

Amend CSSB 1 by adding the following appropriately numbered rider to Part 1 of Article IX of the bill:

Sec. 1.____. Legislative Intent: Ineligibility of Certain Entities for Tax or Fee Benefits. (a) In this section, "domestic private entity" means a private entity that was created or organized in the United States or under the laws of the United States or any state.

(b) It is the intent of the Legislature that a governmental entity that receives appropriated funds and that has discretion whether to grant to a domestic private entity a credit, exemption, or discount on a tax or fee imposed by the state determine that the domestic private entity is ineligible for the credit, exemption, or discount if, during the two years preceding the date of the determination of whether to grant the credit, exemption, or discount, the domestic private entity:

(1) created employment suitable for performance in the United States in a country other than the United States; and

(2) as a result of that employment, eliminated or failed to create similar employment in the United States.