



13 MAY -6 AM 9:30  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Y. J. [Signature]

1 Amend C.S.H.B. No. 500 (House committee printing) by adding  
2 the following appropriately numbered SECTION to the bill and  
3 renumbering subsequent SECTIONS of the bill accordingly:

4 SECTION \_\_\_\_\_. Section 171.1013, Tax Code, is amended by  
5 adding Subsection (i) to read as follows:

6 (i) Subject to Section 171.1014 and the limitation in  
7 Subsection (c), a taxable entity that elects to subtract  
8 compensation for the purpose of computing its taxable margin under  
9 Section 171.101 may include as wages and cash compensation any  
10 nonemployee compensation paid to an independent contractor as  
11 reported on Internal Revenue Service Form 1099 or any subsequent  
12 form with a different number or designation that substantially  
13 provides the same information.