

By: Canales

H.B. No. 1212

A BILL TO BE ENTITLED

AN ACT

relating to the tax rate for contributions under the Texas Unemployment Compensation Act applicable to wages paid to certain honorably discharged veterans; changing the rate of a tax.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter A, Chapter 204, Labor Code, is amended by adding Section 204.0071 to read as follows:

Sec. 204.0071. SPECIAL RATE; EMPLOYER OF CERTAIN VETERANS.

(a) In this section, "veteran" means a person who has served in:

(1) the army, navy, air force, coast guard, or marine corps of the United States or the United States Public Health Service under 42 U.S.C. Section 201 et seq.;

(2) the state military forces as defined by Section 431.001, Government Code; or

(3) an auxiliary service of one of those branches of the armed forces.

(b) This section applies to an employer who pays taxable wages to a veteran who, during the five-year period preceding the due date of a contribution payment with respect to wages paid to the veteran, received a general discharge under honorable conditions from the branch of the armed services in which the person served.

(c) An employer subject to this section shall pay a contribution on wages paid to an employee described by Subsection

(b) at a rate that is three-fourths of the tax rate applicable to

1 the employer for wages paid to other employees of the employer.

2 SECTION 2. Not later than December 1, 2013, the Texas
3 Workforce Commission shall adopt rules and forms necessary to
4 implement Section 204.0071, Labor Code, as added by this Act.

5 SECTION 3. Section 204.0071, Labor Code, as added by this
6 Act, applies only to a contribution under Title 4, Labor Code, that
7 becomes due on or after January 1, 2014.

8 SECTION 4. This Act takes effect September 1, 2013.