

By: Huberty, Hunter

H.B. No. 3150

Substitute the following for H.B. No. 3150:

By: Button

C.S.H.B. No. 3150

A BILL TO BE ENTITLED

AN ACT

relating to the calculation of taxable wages paid by a professional employer organization for purposes of the Texas Unemployment Compensation Act.

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

SECTION 1. Section 91.044, Labor Code, is amended by amending Subsection (a) and adding Subsections (a-1) and (a-2) to read as follows:

(a) A license holder is the employer of a covered employee for purposes of Subtitle A, Title 4, and, except for wages subject to Section 91.032(c), for purposes of Chapter 61.

(a-1) A license holder may, in a calendar year during which an employee becomes a covered employee of the license holder, apply toward the maximum amount of taxable wages established in Section 201.082(1) any wages paid to the employee in that calendar year by:

(1) the client; or

(2) another license holder under a prior professional employer services agreement with that client.

(a-2) In addition to any other reports required to be filed by law, a license holder shall report quarterly to the Texas Workforce Commission on a form prescribed by the Texas Workforce Commission the name, address, telephone number, federal income tax identification number, and classification code according to the North American Industry Classification System ~~[as described in the~~

1 ~~"Standard Industrial Classification Manual" published by the~~
2 ~~United States Office of Management and Budget]~~ of each client.

3 SECTION 2. The change in law made by this Act applies only
4 to contributions and withholdings required under Subtitle A, Title
5 4, Labor Code, due for employment services rendered on or after
6 January 1, 2016.

7 SECTION 3. This Act takes effect September 1, 2015.