

By: Creighton

S.B. No. 1763

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the calculation of taxable wages paid by a professional
3 employer organization for purposes of the Texas Unemployment
4 Compensation Act.

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

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

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

12 (a-1) A license holder may, in a calendar year during which
13 an employee becomes a covered employee of the license holder, apply
14 toward the maximum amount of taxable wages established in Section
15 201.082(1) any wages paid to the employee by the client or the
16 license holder's predecessor in that calendar year.

17 (a-2) In addition to any other reports required to be filed
18 by law, a license holder shall report quarterly to the Texas
19 Workforce Commission on a form prescribed by the Texas Workforce
20 Commission the name, address, telephone number, federal income tax
21 identification number, and classification code as described in the
22 "Standard Industrial Classification Manual" published by the
23 United States Office of Management and Budget of each client.

24 SECTION 2. The change in law made by this Act applies only

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1 to contributions and withholdings required under Subtitle A, Title
2 4, Labor Code, due for employment services rendered on or after
3 January 1, 2016.

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