

Amend CSSB 1083 (senate committee printing) by striking SECTION 1 of the bill, amending Section 151.0039(b), Tax Code (page 1, lines 30-44), and substituting the following:

SECTION 1. Section 151.0039, Tax Code, is amended by amending Subsection (b) and adding Subsection (c) to read as follows:

(b) "Insurance service" does not include:

(1) insurance coverage for which a premium is paid or commissions paid to insurance agents for the sale of insurance or annuities; ~~[or]~~

(2) a service performed on behalf of an insured by a person licensed under Chapter 4102, Insurance Code;

(3) a service performed by a certified public accountancy firm, if less than one percent of the firm's total revenue in the prior calendar year is from services in this state that would otherwise constitute insurance service under Subsection (a); or

(4) a service performed on behalf of a certified public accountancy firm by an owner of the firm or a member of the firm's affiliated group, if less than one percent of the owner's or member's total revenue in the prior calendar year is from services in this state that would otherwise constitute insurance service under Subsection (a).

(c) In this section:

(1) "Affiliated group" has the meaning assigned by Section 171.0001.

(2) "Certified public accountancy firm" has the meaning assigned by Section 901.002, Occupations Code.