

By: Powell

S.B. No. 2296

A BILL TO BE ENTITLED

AN ACT

relating to definition of a common paymaster.

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

SECTION 1. Section 201.011(11), Labor Code, is amended to read as follows:

(11) "Employing unit" means a person who, after January 1, 1936, has employed an individual to perform services for the person in this state. Effective January 1, 2020, this definition includes a common paymaster, as defined in 26 U.S.C. Section 3306(p).

(A) The commission shall adopt rules as necessary to implement the inclusion of common paymaster.

(B) The inclusion of common paymaster to the definition of "employing unit" shall not negate a person's obligations with respect to acquisitions of experience-rated employers and transfers of compensation experience pursuant to Subchapter E, Chapter 204.

SECTION 2. This Act takes effect January 1, 2020.