

1.1 moves to amend H.F. No. 3100; S.F. No. 3162, the delete-everything
1.2 amendment (H3100.S3162-DE1), as follows:

1.3 Page 20, after line 12, insert:

1.4 "Subd. 8. **Employee leasing companies.** For purposes of this chapter, in the case of a
1.5 taxpaying employer described in section 268.046 that contracts with an employee leasing
1.6 company, professional employer organization, or similar person for such person to obtain
1.7 the taxpaying employer's workforce and provide workers to the taxpaying employer for a
1.8 fee, the workers covered by such contract shall be treated as employed by the taxpaying
1.9 employer and not by such other person. Nothing in this chapter shall prohibit a covered
1.10 employer that is a taxpaying employer described in section 268.046 from contracting with
1.11 an employee leasing company, professional employer organization, or similar person for
1.12 such person to assist the taxpaying employer with the performance of some or all of such
1.13 taxpaying employer's responsibilities as a covered employer under this chapter."