

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.** (a) For purposes of this chapter, in the case of  
1.5 a taxpaying employer described in section 268.046 that contracts with an employee leasing  
1.6 company, professional employer organization, or other similar entity to obtain a workforce  
1.7 from the entity for a fee, the workforce covered by the contract must be treated as employed  
1.8 by the taxpaying employer and not by the entity, except that, if the entity provides the  
1.9 workforce with a retirement savings plan, the taxpaying employer is not a covered employer.

1.10 (b) A covered employer that is a taxpaying employer described in section 268.046 may  
1.11 contract with an employee leasing company, professional employer organization, or other  
1.12 similar entity to assist the taxpaying employer with the performance of some or all of the  
1.13 taxpaying employer's responsibilities under this chapter."