



Rep. Gregory Harris

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10100HB2085ham001

LRB101 08842 HLH 58330 a

1 AMENDMENT TO HOUSE BILL 2085

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 2085 by replacing  
3 everything from line 16 on page 171 through line 18 on page 172  
4 with the following:

5 "(A) The term "unitary business group" means a  
6 group of persons related through common ownership  
7 whose business activities are integrated with,  
8 dependent upon and contribute to each other. The group  
9 will not include those members whose business activity  
10 outside the United States is 80% or more of any such  
11 member's total business activity and, for taxable  
12 years ending on or after December 31, 2019, in the case  
13 of a member other than an individual, who is not a  
14 "United States Person" within the meaning of Section  
15 7701(a)(30) of the Internal Revenue Code; for purposes  
16 of this paragraph and clause (a)(3)(B)(ii) of Section  
17 304, business activity within the United States shall  
18 be measured by means of the factors ordinarily

1 applicable under subsections (a), (b), (c), (d), or (h)  
2 of Section 304 except that, in the case of members  
3 ordinarily required to apportion business income by  
4 means of the 3 factor formula of property, payroll and  
5 sales specified in subsection (a) of Section 304,  
6 including the formula as weighted in subsection (h) of  
7 Section 304, such members shall not use the sales  
8 factor in the computation and the results of the  
9 property and payroll factor computations of subsection  
10 (a) of Section 304 shall be divided by 2 (by one if  
11 either the property or payroll factor has a denominator  
12 of zero). The computation required by the preceding  
13 sentence shall, in each case, involve the division of  
14 the member's property, payroll, or revenue miles in the  
15 United States, insurance premiums on property or risk  
16 in the United States, or financial organization  
17 business income from sources within the United States,  
18 as the case may be, by the respective worldwide figures  
19 for such items. Common ownership in the case of".