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5 Replace lines 54 through 55 on page 2 with the following:

6 may not be construed by an Alabama court as any
7 element of an employment relationship, including, but not
8 limited to, for purposes of imposing liability on the
9 hiring party under the Alabama Workers' Compensation Act.
10

11 Replace lines 70 through 71 on page 3 with the following:

12 §25-1-72

13 (a) The following deductions may be made for tax
14 years beginning after December 31, 2025:

15 (1) A hiring party that contributes its own funds to
16 a
17

18 Replace line 77 on page 3 with the following:

19 (2) A qualifying independent contractor may deduct,
20 as
21

22 Replace lines 84 through 86 on pages 3 through 4 with the
23 following:

24 year.



25 (b) Nothing in this section shall allow any item to
26 be deducted more than once.

27 Section 3. This act shall become effective on
28 December 31, 2025.

29