

**HB 2724-S - DIGEST**

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

States that a base year will not be established unless it is determined, for a musician who earns at least seventy-five percent of his or her base year wages as an employee of a music or entertainment business or as a member of a music or entertainment group, that the individual earned wages in "employment" in not less than five hundred four hours of his or her base year.