

114TH CONGRESS
1ST SESSION

H. R. 863

To amend the Internal Revenue Code of 1986 to simplify the treatment of seasonal positions for purposes of the employer shared responsibility requirement.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 11, 2015

Mr. RENACCI (for himself, Mr. SCHRADER, Ms. JENKINS of Kansas, and Mr. COSTA) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to simplify the treatment of seasonal positions for purposes of the employer shared responsibility requirement.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Simplifying Technical
5 Aspects Regarding Seasonality Act of 2015” or the
6 “STARS Act”.

1 **SEC. 2. SIMPLIFICATION OF SEASONAL RULES FOR PUR-**
2 **POSES OF EMPLOYER SHARED RESPONSIB-**
3 **ILITY REQUIREMENT.**

4 (a) **FULL-TIME EMPLOYEE EXCEPTION FOR DETER-**
5 **MINING ASSESSABLE PAYMENT.—**

6 (1) **IN GENERAL.—**Section 4980H(c)(4) of such
7 Code is amended by redesignating subparagraph (B)
8 as subparagraph (C) and by inserting after subpara-
9 graph (A) the following new subparagraph:

10 “(B) **EXCEPTION FOR SEASONAL EMPLOYE-**
11 **EES.—**Such term shall not include any seasonal
12 **employee.”.**

13 (2) **SEASONAL EMPLOYEE DEFINED.—**Section
14 4980H(c) of such Code is amended by redesignating
15 paragraphs (5), (6), and (7) as paragraphs (6), (7),
16 and (8), respectively and by inserting after para-
17 graph (4) the following new paragraph:

18 “(5) **SEASONAL EMPLOYEE.—**The term ‘sea-
19 **sonal employee’** means an employee who is employed
20 in a position for which the customary annual em-
21 **ployment** is not more than 6 months and which re-
22 **quires performing labor or services** which are ordi-
23 **narily performed** at certain seasons or periods of the
24 **year.”.**

1 (b) APPLICABLE LARGE EMPLOYER DETERMINATION
2 EXCEPTION.—Section 4980H(c)(2)(B) of such Code is
3 amended to read as follows:

4 “(B) EXCEPTION FOR SEASONAL EMPLOY-
5 EES.—For purposes of subparagraph (A), sea-
6 sonal employees shall not be taken into ac-
7 count.”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall take effect as if included in section 1513
10 of the Patient Protection and Affordable Care Act.

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