

113TH CONGRESS
1ST SESSION

H. R. 2752

To amend the Internal Revenue Code of 1986 to exclude seasonal workers from the applicable large employer determination for purposes of employer shared responsibility regarding health coverage.

IN THE HOUSE OF REPRESENTATIVES

JULY 19, 2013

Mr. ALEXANDER 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 exclude seasonal workers from the applicable large employer determination for purposes of employer shared responsibility regarding health coverage.

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. SEASONAL WORKERS DISREGARDED IN DETER-**
4 **MINING EMPLOYER SIZE FOR PURPOSES OF**
5 **EMPLOYER SHARED RESPONSIBILITY.**

6 (a) IN GENERAL.—Clause (i) of section
7 4980H(c)(2)(B) of the Internal Revenue Code of 1986 is
8 amended to read as follows:

1 “(i) IN GENERAL.—Seasonal workers
2 shall not be taken into account for pur-
3 poses of determining whether an employer
4 is an applicable large employer under this
5 paragraph.”.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to months beginning after Decem-
8 ber 31, 2013.

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