

113TH CONGRESS
2D SESSION

S. 2881

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 SENATE OF THE UNITED STATES

SEPTEMBER 18, 2014

Ms. AYOTTE introduced the following bill; which was read twice and referred to the Committee on Finance

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 2014” or the
6 “STARS Act”.

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

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

6 (1) **IN GENERAL.**—Paragraph (4) of section
 7 4980H(c) of such Code is amended by redesignating
 8 subparagraph (B) as subparagraph (C) and by in-
 9 serting after subparagraph (A) the following new
 10 subparagraph:

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

14 (2) **SEASONAL EMPLOYEE DEFINED.**—Sub-
 15 section (c) of section 4980H of such Code is amend-
 16 ed by redesignating paragraphs (5), (6), and (7) as
 17 paragraphs (6), (7), and (8), respectively and by in-
 18 serting after paragraph (4) the following new para-
 19 graph:

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

1 (b) APPLICABLE LARGE EMPLOYER DETERMINATION
2 EXCEPTION.—Subparagraph (B) of section 4980H(c)(2)
3 of such Code is 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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