

114TH CONGRESS
1ST SESSION

S. 1809

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

JULY 21, 2015

Ms. AYOTTE (for herself, Mr. KING, and Mr. BLUNT) 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 2015” or the
6 “STARS Act”.

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

4 (a) **FULL-TIME EMPLOYEE EXCEPTION FOR DETER-**
5 **MINING ASSESSABLE PAYMENT.**—Paragraph (4) of sec-
6 tion 4980H(c) of the Internal Revenue Code of 1986 is
7 amended—

8 (1) by redesignating subparagraph (B) as sub-
9 paragraph (C), and

10 (2) by inserting after subparagraph (A) the fol-
11 lowing new subparagraph:

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

15 (b) **APPLICABLE LARGE EMPLOYER.**—Subparagraph
16 (B) of section 4980H(c)(2) of the Internal Revenue Code
17 of 1986 is amended to read as follows:

18 “(B) **EXCEPTION FOR SEASONAL EMPLOY-**
19 **EES.**—For purposes of this paragraph, seasonal
20 employees shall not be taken into account as
21 employees.”.

22 (c) **SEASONAL EMPLOYEE.**—Subsection (c) of section
23 4980H of the Internal Revenue Code of 1986 is amend-
24 ed—

25 (1) by redesignating paragraphs (5), (6), and
26 (7) as paragraphs (6), (7), and (8), respectively, and

1 (2) by inserting after paragraph (4) the fol-
2 lowing new paragraph:

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

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

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