

115TH CONGRESS
2D SESSION

S. 2670

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

APRIL 16, 2018

Mr. BLUNT (for himself and Mr. KING) 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 2018” 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 the
7 Internal Revenue Code of 1986 is amended by redesi-
8 gnating subparagraph (B) as subparagraph (C) and
9 by inserting after subparagraph (A) the following
10 new subparagraph:

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

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

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