

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.

○