

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.

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## 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

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## 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.**—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 EMPLOYE-**  
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 EMPLOYE-**  
19 **EES.**—For purposes of this paragraph, seasonal  
20 employees shall not be taken into account as  
21 employees.”.

22 (c) **SEASONAL EMPLOYEE.**—Subsection (e) 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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