

113TH CONGRESS  
1ST SESSION

# H. R. 2752

To amend the Internal Revenue Code of 1986 to exclude seasonal workers from the applicable large employer determination for purposes of employer shared responsibility regarding health coverage.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 19, 2013

Mr. ALEXANDER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude seasonal workers from the applicable large employer determination for purposes of employer shared responsibility regarding health coverage.

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. SEASONAL WORKERS DISREGARDED IN DETER-**  
4                               **MINING EMPLOYER SIZE FOR PURPOSES OF**  
5                               **EMPLOYER SHARED RESPONSIBILITY.**

6       (a) IN GENERAL.—Clause (i) of section  
7       4980H(c)(2)(B) of the Internal Revenue Code of 1986 is  
8       amended to read as follows:

1                   “(i) IN GENERAL.—Seasonal workers  
2                   shall not be taken into account for pur-  
3                   poses of determining whether an employer  
4                   is an applicable large employer under this  
5                   paragraph.”.

6           (b) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to months beginning after Decem-  
8 ber 31, 2013.

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