

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5213

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 HOUSE OF REPRESENTATIVES

JULY 28, 2014

Mr. RENACCI (for himself, Mr. SCHRADER, Ms. JENKINS, and Mr. COSTA) 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 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 2014” 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.—**Paragraph (4) of section  
7 4980H(c) of such Code is amended by redesignating  
8 subparagraph (B) as subparagraph (C) and by in-  
9 sserting after subparagraph (A) the following new  
10 subparagraph:

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

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

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

1 (b) APPLICABLE LARGE EMPLOYER DETERMINATION  
2 EXCEPTION.—Subparagraph (B) of section 4980H(c)(2)  
3 of such Code is 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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