

2015 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 87

BY REPRESENTATIVE HARRISON

A CONCURRENT RESOLUTION

To memorialize the United States Congress to take such actions as are necessary to amend the employer shared responsibility provisions of the Patient Protection and Affordable Care Act to eliminate penalties on school districts.

WHEREAS, a highly contentious aspect of the Patient Protection and Affordable Care Act (Public Law 111-148), referred to hereafter as "the ACA", is its imposition of financial penalties on employers known as "employer shared responsibility"; and

WHEREAS, the employer shared responsibility penalty applies to certain businesses with fifty or more full-time employees that either do not offer insurance or offer coverage which does not meet minimum standards set forth in the ACA; and

WHEREAS, after nearly four years of delays and regulatory uncertainty regarding application of the employer shared responsibility penalty following enactment of the ACA in March of 2010, the Internal Revenue Service, in its final regulations on the penalty issued in February of 2014 (79 Fed. Reg. 8544 (February 22, 2014)), provided that there is no exclusion from the penalty for government entities; and

WHEREAS, for purposes of the penalty, a "full-time employee" is now defined as any employee working an average of more than thirty hours per week or one hundred thirty hours per month; and

WHEREAS, because many part-time and temporary school personnel count as "full-time employees" under the ACA, the school districts of this state now face crippling financial penalties, typically in the amount of two thousand dollars per employee who lacks health coverage, for not providing health coverage to personnel who traditionally have not been considered full-time employees.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby memorialize the United States Congress to take such actions as are necessary to amend the employer shared responsibility provisions regarding employee health coverage under Section 4980H of the Internal Revenue Code, as enacted by the Patient Protection and Affordable Care Act, to eliminate penalties on school districts.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the presiding officers of the Senate and the House of Representatives of the Congress of the United States of America and to each member of the Louisiana congressional delegation.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE