

115TH CONGRESS  
2D SESSION

# S. 2670

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

APRIL 16, 2018

Mr. BLUNT (for himself and Mr. KING) 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 2018” 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 the  
7 Internal Revenue Code of 1986 is amended by redesi-  
8 gnating subparagraph (B) as subparagraph (C) and  
9 by inserting after subparagraph (A) the following  
10 new subparagraph:

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

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

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

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