

116TH CONGRESS
1ST SESSION

H. R. 1291

To amend the Internal Revenue Code of 1986 to exempt student workers for purposes of determining a higher education institutions employer health care shared responsibility.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2019

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

A BILL

To amend the Internal Revenue Code of 1986 to exempt student workers for purposes of determining a higher education institutions employer health care shared responsibility.

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 “Student Job Protection
5 Act of 2019”.

1 **SEC. 2. STUDENT WORKERS EXEMPTED FROM DETERMINA-**
2 **TION OF HIGHER EDUCATION INSTITUTION'S**
3 **EMPLOYER HEALTH CARE SHARED RESPON-**
4 **SIBILITY.**

5 (a) IN GENERAL.—Section 4980H(c) of the Internal
6 Revenue Code of 1986 is amended by redesignating para-
7 graphs (5), (6), and (7) as paragraphs (6), (7), and (8),
8 respectively, and by inserting after paragraph (4) the fol-
9 lowing new paragraph:

10 “(5) EXCEPTION FOR STUDENT WORKERS.—

11 “(A) IN GENERAL.—Services rendered as a
12 student worker to an eligible educational insti-
13 tution (as defined in section 25A(f)(2)) shall
14 not be taken into account under this section as
15 service provided by an employee.

16 “(B) STUDENT WORKER.—For purposes of
17 this paragraph, the term ‘student worker’
18 means, with respect to any eligible educational
19 institution (as so defined), any individual who—

20 “(i) is employed by such institution,
21 and

22 “(ii) is a student enrolled at the insti-
23 tution and whose academic activity is con-
24 sistent with the normal full time work load
25 as determined by the institution for the

1 course of study the individual is pur-
2 suing.”.

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

6 (c) WAIVER OF STATUTE OF LIMITATIONS ON CRED-
7 IT OR REFUND.—If the period of limitation on a credit
8 or refund resulting from the amendments made by sub-
9 section (a) expires before the end of the 1-year period be-
10 ginning on the date of the enactment of this Act, refund
11 or credit of such overpayment (to the extent attributable
12 to such amendments) may, nevertheless, be made or al-
13 lowed if claim therefor is filed before the close of such
14 1-year period.

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