

2015 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 87

BY REPRESENTATIVE HARRISON

CONGRESS: Memorializes the United States Congress to amend the employer shared responsibility provisions of the Affordable Care Act to eliminate penalties on school districts

1 A CONCURRENT RESOLUTION

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

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

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

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

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

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

6 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
7 memorialize the United States Congress to take such actions as are necessary to amend the
8 employer shared responsibility provisions regarding employee health coverage under Section
9 4980H of the Internal Revenue Code, as enacted by the Patient Protection and Affordable
10 Care Act, to eliminate penalties on school districts.

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HCR 87 Reengrossed

2015 Regular Session

Harrison

Memorializes congress to amend the employer shared responsibility provisions regarding employee health coverage enacted by the Patient Protection and Affordable Care Act to eliminate penalties on school districts.

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Make technical corrections.