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(Original Signature of Member)

113TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide for the determination of the employer mandate under the Patient Protection and Affordable Care Act without regard to alien agricultural seasonal workers.

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IN THE HOUSE OF REPRESENTATIVES

Mrs. ELLMERS introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to provide for the determination of the employer mandate under the Patient Protection and Affordable Care Act without regard to alien agricultural seasonal workers.

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 “Fairness for Farmers  
5 Act of 2014”.

1 **SEC. 2. DETERMINATION OF EMPLOYER MANDATE WITH-**  
2 **OUT REGARD TO ALIEN AGRICULTURAL SEA-**  
3 **SONAL WORKERS.**

4 (a) **IN GENERAL.**—Paragraphs (2)(E) and (4)(A) of  
5 sections 4980H(c) of the Internal Revenue Code of 1986  
6 are both amended by adding at the end the following:  
7 “Such calculation shall not include any alien having status  
8 under section 101(a)(15)(H)(ii)(a) of the Immigration and  
9 Nationality Act (8 U.S.C. 1101(a)(15)(H)(ii)(a)).”.

10 (b) **EFFECTIVE DATE.**—The amendments made by  
11 subsection (a) shall apply to taxable years beginning after  
12 the date of the enactment of this Act.