Senate File 2316

H-8397 1 Amend Senate File 2316, as passed by the Senate, as follows: 2 1. Page 1, before line 1 by inserting: <Section 1. Section 513B.2, subsections 10 and 18, Code</pre> 3 4 2018, are amended to read as follows: 10. "Eligible employee" means an employee who works on a 5 6 full-time basis and has a normal workweek of thirty or more 7 hours. The term includes a sole proprietor, a partner of 8 a partnership, and an independent contractor, if the sole 9 proprietor, partner, or independent contractor is included 10 as an employee under health insurance coverage of a small 11 employer, but does not include an employee who works on a 12 part-time, temporary, or substitute basis. An internal revenue 13 service form W-2 wage and tax statement shall not be required 14 to qualify as an eligible employee under this subsection. "Small employer" means a person, other than a sole 15 18. 16 proprietor, a partner of a partnership, or an independent 17 contractor, actively engaged in business who, on at least fifty 18 percent of the employer's working days during the preceding 19 year, employed at least one and not more than fifty full-time 20 equivalent eligible employees. A sole proprietor, a partner 21 of a partnership, or an independent contractor shall not be 22 required to employ an eligible employee to qualify as a small 23 employer under this subsection. In determining the number of 24 eligible employees, companies which are affiliated companies or 25 which are eligible to file a combined tax return for purposes 26 of state taxation are considered one employer.> 27 Title page, by striking lines 1 and 2 and inserting <An 2. 28 Act relating to transactions by domestic stock insurers and 29 small employer group health insurers.> 30 3. By renumbering as necessary.

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