## H-8447

Amend Senate File 2316, as passed by the Senate, as follows:

1. Page l4, after line 1 by inserting:
<Section l. Section 5l3B.2, subsections 10 and 18, Code 2018, are amended to read as follows:
2. "Eligible employee" means an employee who works on a full-time basis and has a normal workweek of thirty or more hours. The term includes a sole proprietor, a partner of a partnership, and an independent contractor, if the sole proprietor, partner, or independent contractor is included as an employee under health insurance coverage of a small employer, but does not include an employee who works on a part-time, temporary, or substitute basis. An internal revenue service form $W$-2 wage and tax statement shall not be required to qualify as an eligible employee under this subsection.
3. "Small employer" means a person, other than a
limited liability company, a partner of a partnership, an S corporation, a corporation, or an independent contractor, actively engaged in business who, on at least fifty percent of the employer's working days during the preceding year, employed at least one and not more than fifty full-time equivalent eligible employees. A limited liability company, a partner of a partnership, an $S$ corporation, a C corporation, or an independent contractor shall not be required to employ an eligible employee to qualify as a small employer under this subsection. "Small employer" includes a self-employed individual. In determining the number of eligible employees, companies which are affiliated companies or which are eligible to file a combined tax return for purposes of state taxation are considered one employer.>
4. Title page, by striking lines 1 and 2 and inserting <An Act relating to transactions by domestic stock insurers and small employer group health insurers.>
5. By renumbering as necessary.

PETTENGILL of Benton

