

Duhamel Quoted in *Law360* Story Titled “Debtors Say ACA Penalty Shouldn't Get Bankruptcy Priority”

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Marcel Duhamel, a partner in the Vorys Cleveland office, was quoted in a *Law360* article on ongoing Chapter 13 bankruptcy cases regarding penalties imposed by the Internal Revenue Service (IRS) for not purchasing health insurance policies. Debtors told a Sixth Circuit panel that these penalties should not be treated as a priority under the Bankruptcy Code.

The story states:

"During oral arguments, Marcel C. Duhamel of Vorys, Sater, Seymour and Pease LLP, representing the debtors, said the bankruptcy court in the Northern District of Ohio made the correct decision when finding the penalties did not enjoy priority status as a tax, but that the ruling was incorrectly overturned by the bankruptcy appellate panel in the circuit.

"The shared responsibility payment is not a tax within the meaning of the Bankruptcy Code," Duhamel said. "The question has to be construed tightly and any doubts about whether the SRP functions as a tax versus something else should be resolved in favor of not finding priority. In other words, not finding it's a tax."

To read the entire story on the *Law360* website, [click here](#). (Subscription may be required).