

105TH CONGRESS
2^D SESSION

H. R. 4572

AN ACT

To clarify that governmental pension plans of the possessions of the United States shall be treated in the same manner as State pension plans for purposes of the limitation on the State income taxation of pension income.

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To clarify that governmental pension plans of the possessions of the United States shall be treated in the same manner as State pension plans for purposes of the limitation on the State income taxation of pension income.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. CLARIFICATION OF APPLICATION OF LIMITA-**
2 **TION ON STATE INCOME TAXATION OF PEN-**
3 **SION INCOME.**

4 (a) **IN GENERAL.**—Subparagraph (G) of section
5 114(b)(1) of title 4, United States Code, is amended by
6 inserting before the semicolon “or any plan which would
7 be a governmental plan (as so defined) if possessions of
8 the United States were treated as States for purposes of
9 such section 414(d)”.

10 (b) **CORRECTION OF CLERICAL ERROR.**—Section 114
11 of such title 4 is amended by redesignating subsection (e)
12 as subsection (c).

13 (c) **EFFECTIVE DATE.**—The amendments made by
14 this section shall apply to amounts received after the date
15 of the enactment of this Act.

Passed the House of Representatives October 15,
1998.

Attest:

Clerk.