

107<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5065

To amend the Internal Revenue Code of 1986 to permit Indian tribal courts, pursuant to tribal domestic relations laws, to alienate or assign benefits under retirement plans.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 8, 2002

Mr. HAYWORTH introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permit Indian tribal courts, pursuant to tribal domestic relations laws, to alienate or assign benefits under retirement plans.

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. ALIENATION OR ASSIGNMENT OF RETIREMENT**  
4                       **BENEFITS UNDER JUDGMENTS, DECREES,**  
5                       **AND ORDERS OF TRIBAL COURTS.**

6       (a) IN GENERAL.—Clause (ii) of section  
7       414(p)(1)(B) of the Internal Revenue Code of 1986 (de-

1 fining domestic relations order) is amended to read as fol-  
2 lows:

3                   “(ii) is made pursuant to the domestic  
4                   relations law (including a community prop-  
5                   erty law) of a State or an Indian tribe (as  
6                   defined by section 7871(c)(3)(E)).”.

7           (b) **EFFECTIVE DATE.**—The amendment made by  
8 subsection (a) shall apply to orders issued after the date  
9 of the enactment of this Act.

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