

107TH CONGRESS
2^D SESSION

H. R. 5277

To clarify the tax status of the Young Men's Christian Association retirement fund.

IN THE HOUSE OF REPRESENTATIVES

JULY 26, 2002

Mr. ENGLISH (for himself, Mr. POMEROY, and Mr. CAMP) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To clarify the tax status of the Young Men's Christian Association retirement fund.

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. CLARIFICATION OF STATUS OF YOUNG MEN'S**
4 **CHRISTIAN ASSOCIATION RETIREMENT**
5 **FUND.**

6 Section 1012(c)(4)(C)(i) of the Tax Reform Act of
7 1986 (100 Stat. 2394) is amended by adding before the
8 comma at the end thereof the following: “(which shall be
9 treated as an organization described in section
10 414(e)(3)(A) of the Internal Revenue Code of 1986, and

1 whose retirement plans (including the reserve accounts for
2 such plans) are deemed to be plans described in section
3 403(b)(9) for years on or after January 1, 2002)''.

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