

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

# H. R. 7283

To amend the Internal Revenue Code of 1986 to increase the age at which distributions from qualified retirement plans are required to begin from 70½ to 75, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 2008

Mr. KING of New York 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 increase the age at which distributions from qualified retirement plans are required to begin from 70½ to 75, and for other purposes.

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. INCREASE IN AGE FOR REQUIRED DISTRIBUTIONS.**  
4

5       (a) IN GENERAL.—Subparagraphs (B)(iv)(I) and (C)  
6 of section 401(a)(9) of the Internal Revenue Code of 1986  
7 are amended by striking “70½” each place it occurs and  
8 inserting “75”.

1 (b) CHANGE IN REQUIRED BEGINNING DATE.—So  
2 much of clause (i) of section 401(a)(9)(C) of such Code,  
3 as amended by subsection (a), as precedes subclause (I)  
4 is amended to read as follows:

5 “(i) IN GENERAL.—The term ‘re-  
6 quired beginning date’ means December 31  
7 of the later of—”.

8 (c) CONFORMING AMENDMENTS.—

9 (1) Section 219(d)(1) of such Code is amended  
10 by striking “70½” in the heading and the text and  
11 inserting “75”.

12 (2) Section 408(e)(4) of such Code is amended  
13 by striking “70½” in the heading and the text and  
14 inserting “75”.

15 (3) Section 408(b) of such Code is amended by  
16 striking “70½” and inserting “75”.

17 (4) Section 457(d)(1)(A)(i) of such Code is  
18 amended by striking “70½” and inserting “75”.

19 (d) EFFECTIVE DATE.—The amendments made by  
20 this subsection shall apply to years beginning after the  
21 date of the enactment of this Act.

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