

114TH CONGRESS
1ST SESSION

H. R. 869

To amend the Internal Revenue Code of 1986 to broaden the special rules for certain governmental plans under section 105(j) to include plans established by political subdivisions.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 11, 2015

Mr. REICHERT (for himself and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to broaden the special rules for certain governmental plans under section 105(j) to include plans established by political subdivisions.

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. EXPANSION OF APPLICATION OF SPECIAL**
4 **RULES FOR CERTAIN GOVERNMENTAL PLANS**
5 **TO INCLUDE PLANS ESTABLISHED BY POLIT-**
6 **ICAL SUBDIVISIONS.**

7 (a) IN GENERAL.—Section 105(j)(2) of the Internal
8 Revenue Code of 1986 is amended—

1 (1) by inserting “or established by or on behalf
2 of a State or political subdivision thereof” after
3 “public retirement system”, and

4 (2) by inserting “or 501(c)(9)” after “section
5 115” in subparagraph (B) thereof.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to payments after the date of the
8 enactment of this Act.

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