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116TH CONGRESS
2D SESSION

# H. R. 5792

To amend the Internal Revenue Code of 1986 to repeal the restrictions on which designated beneficiaries may receive over the life of the beneficiary the required distributions from a defined contribution plan.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 2020

Mr. POSEY 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 repeal the restrictions on which designated beneficiaries may receive over the life of the beneficiary the required distributions from a defined contribution plan.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the "SECURE Fix Act of 2020".

**SEC. 2. REPEAL OF MODIFICATIONS OF REQUIRED DISTRIBUTION RULES FOR DESIGNATED BENEFICIARIES.**

(a) IN GENERAL.—Section 401(a)(9) of the Internal Revenue Code of 1986 is amended by striking subparagraph (H).

(b) CONFORMING AMENDMENT.—Section 401(a)(9)(E) of such Code is amended to read as follows:

"(E) DESIGNATED BENEFICIARY.—For purposes of this paragraph, the term 'designated beneficiary' means any individual designated as a beneficiary by the employee.".

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of section 401 of the Setting Every Community Up for Retirement Enhancement Act of 2019.

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