

116TH CONGRESS
1ST SESSION

S. 836

To amend the Internal Revenue Code of 1986 to clarify the retirement income account rules relating to church-controlled organizations.

IN THE SENATE OF THE UNITED STATES

MARCH 14, 2019

Mr. ROBERTS (for himself, Mr. CARDIN, Mr. CRAPO, Ms. KLOBUCHAR, and Mr. PERDUE) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to clarify the retirement income account rules relating to church-controlled organizations.

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 RETIREMENT INCOME AC-**
4 **COUNT RULES RELATING TO CHURCH-CON-**
5 **TROLLED ORGANIZATIONS.**

6 (a) IN GENERAL.—Subparagraph (B) of section
7 403(b)(9) of the Internal Revenue Code of 1986 is amend-
8 ed by inserting “(including an employee described in sec-

1 tion 414(e)(3)(B))” after “employee described in para-
2 graph (1)”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to years beginning before, on, or
5 after the date of the enactment of this Act.

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