

105TH CONGRESS
1ST SESSION

H. R. 1795

To amend the Internal Revenue Code of 1986 to remove the dollar limitation on payment of benefits from a defined benefit plan maintained by a State or local government for the benefit of employees of the police department or fire department.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 1997

Mr. GILMAN 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 remove the dollar limitation on payment of benefits from a defined benefit plan maintained by a State or local government for the benefit of employees of the police department or fire department.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. REMOVAL OF DOLLAR LIMITATION ON BENE-**
2 **FIT PAYMENTS FROM A DEFINED BENEFIT**
3 **PLAN MAINTAINED FOR CERTAIN POLICE**
4 **AND FIRE EMPLOYEES.**

5 (a) IN GENERAL.—Subparagraph (G) of section
6 415(b)(2) of the Internal Revenue Code of 1986 is amend-
7 ed by striking “participant—” and all that follows and
8 inserting “participant, subparagraphs (C) and (D) of this
9 paragraph and subparagraph (B) of paragraph (1) shall
10 not apply.”

11 (b) EFFECTIVE DATE.—The amendment made by
12 subsection (a) shall apply to years beginning after Decem-
13 ber 31, 1996.

○