

105TH CONGRESS  
1ST SESSION

# H. R. 1986

To amend the Internal Revenue Code of 1986 to increase the amount which may be contributed to defined contribution plans.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 1997

Mr. LEACH 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 amount which may be contributed to defined contribution plans.

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 AMOUNT WHICH MAY BE CON-**  
4                       **TRIBUTED TO DEFINED CONTRIBUTION**  
5                       **PLANS.**

6       (a) IN GENERAL.—Subparagraph (B) of section  
7       415(c)(1) of the Internal Revenue Code of 1986 (relating  
8       to limitation for defined contribution plans) is amended  
9       by striking “25 percent” and inserting “40 percent”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to years beginning after Decem-  
3 ber 31, 1993.

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