

105TH CONGRESS  
1ST SESSION

# S. 180

To amend the Internal Revenue Code of 1986 to allow married individuals to contribute to an IRA even if their spouse is a participant in a pension plan.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 22, 1997

Mrs. HUTCHISON introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow married individuals to contribute to an IRA even if their spouse is a participant in a pension plan.

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. IRA ALLOWED FOR SPOUSES WHO ARE NOT AC-**  
4 **TIVE PLAN PARTICIPANTS.**

5 (a) IN GENERAL.—Section 219(g)(1) of the Internal  
6 Revenue Code of 1986 is amended by striking “or the indi-  
7 vidual’s spouse”.

1       (b) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 1996.

