

106TH CONGRESS
1ST SESSION

H. R. 252

To amend the Internal Revenue Code of 1986 to remove the requirement of a mandatory beginning date for distributions from individual retirement accounts.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

Mr. SAXTON 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 requirement of a mandatory beginning date for distributions from individual retirement accounts.

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. REMOVAL OF REQUIREMENT OF MANDATORY**
4 **BEGINNING DATE FOR DISTRIBUTIONS FROM**
5 **INDIVIDUAL RETIREMENT ACCOUNTS.**

6 (a) IN GENERAL.—Paragraph (6) of section 408(a)
7 of the Internal Revenue Code of 1986 (relating to individ-
8 ual retirement accounts) is amended by inserting “(other

1 than subparagraphs (A) and (C) thereof)” after “section
2 401(a)(9)”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 subsection (a) shall take effect on the date of the enact-
5 ment of this Act.

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