

107TH CONGRESS  
1ST SESSION

# H. R. 3156

To permit taxpayers to treat contributions made to retirement plans before 2002 as contributions made to such plans during 2002.

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IN THE HOUSE OF REPRESENTATIVES

OCTOBER 17, 2001

Mr. REYNOLDS introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To permit taxpayers to treat contributions made to retirement plans before 2002 as contributions made to such plans during 2002.

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. CERTAIN 2001 RETIREMENT PLAN CONTRIBU-**  
4       **TIONS TREATED AS MADE DURING 2002.**

5       (a) IN GENERAL.—For purposes of the Internal Rev-  
6       enue Code of 1986, a qualified contribution shall be treat-  
7       ed as made for and in the first plan year or taxable year,  
8       as applicable, beginning after December 31, 2001, if the  
9       contribution is made on or after the date of the enactment

1 of this Act and before January 1, 2002, and is made on  
2 account of such plan or taxable year.

3 (b) QUALIFIED CONTRIBUTION.—For purposes of  
4 paragraph (1), the term “qualified contribution” means  
5 a contribution which is subject to section 402(g), 402(h),  
6 403(b), 404(a), 404(h), 408(k), 408(p), or 415, and com-  
7 pensation which is deferred under section 457.

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