

107TH CONGRESS
2D SESSION

H. R. 5065

To amend the Internal Revenue Code of 1986 to permit Indian tribal courts, pursuant to tribal domestic relations laws, to alienate or assign benefits under retirement plans.

IN THE HOUSE OF REPRESENTATIVES

JULY 8, 2002

Mr. HAYWORTH 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 permit Indian tribal courts, pursuant to tribal domestic relations laws, to alienate or assign benefits under retirement 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. ALIENATION OR ASSIGNMENT OF RETIREMENT**
4 **BENEFITS UNDER JUDGMENTS, DECREES,**
5 **AND ORDERS OF TRIBAL COURTS.**

6 (a) IN GENERAL.—Clause (ii) of section
7 414(p)(1)(B) of the Internal Revenue Code of 1986 (de-

1 fining domestic relations order) is amended to read as fol-
2 lows:

3 “(ii) is made pursuant to the domestic
4 relations law (including a community prop-
5 erty law) of a State or an Indian tribe (as
6 defined by section 7871(c)(3)(E)).”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 subsection (a) shall apply to orders issued after the date
9 of the enactment of this Act.

○