

108TH CONGRESS
1ST SESSION

H. R. 1884

To amend the Internal Revenue Code of 1986 to provide that certain individuals under contract to perform fire fighting services for a local government shall be treated as employees of such government for pension plan purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2003

Mr. BURR 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 provide that certain individuals under contract to perform fire fighting services for a local government shall be treated as employees of such government for pension plan purposes.

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. CONTRACT FIREFIGHTERS TREATED AS EM-**
4 **PLOYEES OF LOCAL GOVERNMENT.**

5 (a) IN GENERAL.—Subsection (d) of section 414 of
6 the Internal Revenue Code of 1986 (relating to govern-
7 mental plans) is amended by adding at the end the fol-

1 lowing new sentence: “If, pursuant to a State law enacted
2 before January 1, 2003, individuals who are under con-
3 tract to provide full-time fire fighting services for a polit-
4 ical subdivision of such State are permitted to participate
5 in a plan established and maintained primarily for employ-
6 ees (determined without regard to this sentence) of 1 or
7 more political subdivisions of such State, such individuals
8 who elect to participate in such plan shall be treated as
9 employees of such political subdivision (and not as self-
10 employed individuals) for purposes of this part with re-
11 spect to such services.”

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to plan years beginning after the
14 date of the enactment of this Act.

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