

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# S. 162

To amend chapter 99 of the Internal Revenue Code of 1986 to clarify that certain coal industry health benefits may not be modified or terminated.

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IN THE SENATE OF THE UNITED STATES

JANUARY 25, 2005

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

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## A BILL

To amend chapter 99 of the Internal Revenue Code of 1986 to clarify that certain coal industry health benefits may not be modified or terminated.

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. PROTECTION OF COAL INDUSTRY HEALTH**  
4        **BENEFITS.**

5        Section 9711(g) of the Internal Revenue Code of  
6        1986 (relating to rules applicable to this part and part  
7        II) is amended by adding at the end the following new  
8        paragraph:

9                “(3) PROHIBITION ON TERMINATION AND MODI-  
10        FICATION OF BENEFITS.—Except as provided in

1 subsection (d), the benefits required to be provided  
2 by a last signatory operator under this chapter may  
3 not be terminated or modified by any court in a pro-  
4 ceeding under title 11 of the United States Code or  
5 by agreement at any time when such operator is  
6 participating in such a proceeding.”.

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