

110TH CONGRESS
1ST SESSION

H. R. 2119

To amend titles I and IV of the Employee Retirement Income Security Act of 1974 to modify the definition of governmental plan with respect to Indian tribal governments.

IN THE HOUSE OF REPRESENTATIVES

MAY 2, 2007

Mr. POMEROY (for himself, Mr. COLE of Oklahoma, and Mr. KILDEE) introduced the following bill; which was referred to the Committee on Education and Labor, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend titles I and IV of the Employee Retirement Income Security Act of 1974 to modify the definition of governmental plan with respect to Indian tribal governments.

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. SHORT TITLE.**

4 This Act may be cited as the “Tribal Government
5 Pension Equality Act of 2007”.

1 **SEC. 2. TREATMENT OF CERTAIN PENSION PLANS OF IN-**
2 **DIAN TRIBAL GOVERNMENTS.**

3 (a) AMENDMENT TO THE INTERNAL REVENUE CODE
4 OF 1986.—The last sentence of section 414(d) of the In-
5 ternal Revenue Code of 1986 (definition of governmental
6 plan) is amended to read as follows: “The term ‘govern-
7 mental plan’ includes a plan established or maintained for
8 its employees by an Indian tribal government (as defined
9 in section 7701(a)(40)), a subdivision of an Indian tribal
10 government (determined in accordance with section
11 7871(d)), an agency, instrumentality, or subdivision of an
12 Indian tribal government, or an entity established under
13 Federal, State, or tribal law which is wholly owned or con-
14 trolled by any of the foregoing.”.

15 (b) AMENDMENTS TO THE EMPLOYEE RETIREMENT
16 INCOME SECURITY ACT OF 1974.—

17 (1) IN GENERAL.—The last sentence of section
18 3(32) of the Employee Retirement Income Security
19 Act of 1974 (29 U.S.C. 1002(32)) is amended to
20 read as follows: “The term ‘governmental plan’ in-
21 cludes a plan established or maintained for its em-
22 ployees by an Indian tribal government (as defined
23 in section 7701(a)(40) of the Internal Revenue Code
24 of 1986), a subdivision of an Indian tribal govern-
25 ment (determined in accordance with section
26 7871(d) of such Code), an agency, instrumentality,

1 or subdivision of an Indian tribal government, or an
2 entity established under Federal, State, or tribal law
3 which is wholly owned or controlled by any of the
4 foregoing.”.

5 (2) CONFORMING AMENDMENTS.—

6 (A) Paragraph (14) of section 4021(b) of
7 such Act (29 U.S.C. 1321(b)(14)) is amended
8 to read as follows:

9 “(14) established or maintained for its employ-
10 ees by an Indian tribal government (as defined in
11 section 7701(a)(40) of the Internal Revenue Code of
12 1986), a subdivision of an Indian tribal government
13 (determined in accordance with section 7871(d) of
14 such Code), an agency, instrumentality, or subdivi-
15 sion of an Indian tribal government, or an entity es-
16 tablished under Federal, State, or tribal law which
17 is wholly owned or controlled by any of the fore-
18 going.”.

19 (B) Section 4021(b)(2) of such Act (29
20 U.S.C. 1321(b)(2)) is amended by striking “or
21 which is described in the last sentence of sec-
22 tion 3(32)”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect as if included in section 906
3 of the Pension Protection Act of 2006.

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