

110TH CONGRESS
1ST SESSION

S. 1129

To amend the Internal Revenue Code of 1986 to modify the definition of governmental plan with respect to Indian tribal governments.

IN THE SENATE OF THE UNITED STATES

APRIL 17, 2007

Mr. SMITH (for himself and Mr. BINGAMAN) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 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 “The Tribal Govern-
5 ment Equality Act of 2007”.

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

8 (a) IN GENERAL.—The last sentence of section
9 414(d) of the Internal Revenue Code of 1986 (definition
10 of governmental plan) is amended to read as follows: “The

1 term ‘governmental plan’ includes a plan established or
2 maintained for its employees by an Indian tribal govern-
3 ment (as defined in section 7701(a)(40)), a subdivision of
4 an Indian tribal government (determined in accordance
5 with section 7871(d)), an agency instrumentality (or sub-
6 division) of an Indian tribal government, or an entity es-
7 tablished under Federal, State, or tribal law which is whol-
8 ly owned or controlled by any of the foregoing.”.

9 (b) EFFECTIVE DATE.—The amendments made by
10 this section shall take effect as if included in section 906
11 of the Pension Protection Act of 2006.

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