

111TH CONGRESS  
1ST SESSION

# H. R. 3920

To amend the Internal Revenue Code of 1986 to provide for a waiver of minimum required distribution rules applicable to pension plans for 2010.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 23, 2009

Mr. BURGESS introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for a waiver of minimum required distribution rules applicable to pension plans for 2010.

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. WAIVER OF PENSION PLAN MINIMUM RE-**  
4       **QUIRED DISTRIBUTION RULES FOR 2010.**

5       (a) IN GENERAL.—Clause (i) of section 401(a)(9)(H)  
6       of the Internal Revenue Code of 1986 (relating to general  
7       rule for temporary waiver of minimum required distribu-  
8       tion) is amended by striking “calendar year 2009” and  
9       inserting “calendar years 2009 and 2010”.

10       (b) CONFORMING AMENDMENTS.—

1           (1) Clause (ii) of section 401(a)(9)(H) of such  
2 Code is amended—

3           (A) in subclause (I) by striking “2009”  
4 and inserting “2010”, and

5           (B) in subclause (II) by striking “calendar  
6 year 2009” and inserting “calendar years 2009  
7 and 2010”.

8           (2) Paragraph (4) of section 402(c) of such  
9 Code is amended—

10           (A) by striking “2009” the first place it  
11 appears and inserting “2009 or 2010”, and

12           (B) by striking “2009,” the second place it  
13 appears and inserting “2009 or 2010, as the  
14 case may be,”.

15           (c) EFFECTIVE DATE.—

16           (1) IN GENERAL.—The amendments made by  
17 this section shall apply to calendar years beginning  
18 after December 31, 2009.

19           (2) PROVISIONS RELATING TO PLAN OR CON-  
20 TRACT AMENDMENTS.—

21           (A) IN GENERAL.—If this paragraph ap-  
22 plies to any pension plan or contract amend-  
23 ment, such pension plan or contract shall not  
24 fail to be treated as being operated in accord-  
25 ance with the terms of the plan during the pe-

riod described in subparagraph (B)(ii) solely because the plan operates in accordance with this section.

(B) AMENDMENTS TO WHICH PARAGRAPH APPLIES.—

(i) IN GENERAL.—This paragraph shall apply to any amendment to any pension plan or annuity contract which—

(I) is made pursuant to the amendments made by this section, and

(II) is made on or before the last day of the first plan year beginning on or after January 1, 2012.

In the case of a governmental plan, subclause (II) shall be applied by substituting “2013” for “2012”.

(ii) CONDITIONS.—This paragraph shall not apply to any amendment unless during the period beginning on the effective date of the amendment and ending on December 31, 2010, the plan or contract is operated as if such plan or contract amendment were in effect.

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