

111TH CONGRESS
2D SESSION

H. R. 4421

To amend the Internal Revenue Code of 1986 to extend the waiver of required minimum distribution rules for certain retirement plans and accounts through 2010.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 12, 2010

Mr. SESTAK 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 extend the waiver of required minimum distribution rules for certain retirement plans and accounts through 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. EXTENSION OF WAIVER OF REQUIRED MIN-**
4 **IMUM DISTRIBUTION RULES FOR CERTAIN**
5 **RETIREMENT PLANS AND ACCOUNTS.**

6 (a) IN GENERAL.—Clause (i) of section 401(a)(9)(H)
7 of the Internal Revenue Code of 1986 is amended by strik-
8 ing “calendar year 2009” and inserting “calendar years
9 2009 and 2010”.

1 (b) CONFORMING AMENDMENTS.—

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

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

6 (B) by striking “calendar year 2009” in
7 subclause (II) and inserting “calendar years
8 2009 and 2010”.

9 (2) The last sentence of section 402(c)(4) of
10 such Code is amended—

11 (A) by striking “distribution during 2009”
12 and inserting “distribution during calendar year
13 2009 or 2010”, and

14 (B) by striking “applied during 2009” and
15 inserting “applied during such calendar year”.

16 (c) EFFECTIVE DATE.—

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

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

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

1 ance with the terms of the plan during the pe-
2 riod described in subparagraph (B)(ii) solely be-
3 cause the plan operates in accordance with this
4 section.

5 (B) AMENDMENTS TO WHICH PARAGRAPH
6 APPLIES.—

7 (i) IN GENERAL.—This paragraph
8 shall apply to any amendment to any pen-
9 sion plan or annuity contract which—

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

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

16 In the case of a governmental plan, sub-
17 clause (II) shall be applied by substituting
18 “2013” for “2012”.

19 (ii) CONDITIONS.—This paragraph
20 shall not apply to any amendment unless
21 during the period beginning on the effec-
22 tive date of the amendment and ending on
23 December 31, 2010, the plan or contract is

1 operated as if such plan or contract
2 amendment were in effect.

○