

One Hundred Thirteenth Congress
of the
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Thursday,
the third day of January, two thousand and thirteen*

An Act

To rename section 219(c) of the Internal Revenue Code of 1986 as the Kay Bailey
Hutchison Spousal IRA.

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. KAY BAILEY HUTCHISON SPOUSAL IRA.

The heading of subsection (c) of section 219 of the Internal Revenue Code of 1986 is amended by striking “SPECIAL RULES FOR CERTAIN MARRIED INDIVIDUALS” and inserting “KAY BAILEY HUTCHISON SPOUSAL IRA”.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*