

113TH CONGRESS
1ST SESSION

H. R. 2732

To amend the Internal Revenue Code of 1986 to provide for a waiver of minimum required distribution rules applicable to pension plans for 2013 and 2014.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2013

Mr. BURGESS 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 provide for a waiver of minimum required distribution rules applicable to pension plans for 2013 and 2014.

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 2013 AND**
5 **2014.**

6 (a) IN GENERAL.—Clause (i) of section 401(a)(9)(H)
7 of the Internal Revenue Code of 1986 (relating to general
8 rule for temporary waiver of minimum required distribu-

1 tion) is amended by striking “calendar year 2009” and
 2 inserting “calendar years 2009, 2013, and 2014”.

3 (b) CONFORMING AMENDMENTS.—

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

6 (A) in subclause (I) by striking “calendar
 7 years after 2009” and inserting “calendar year
 8 after 2009 and before 2013 and calendar years
 9 after 2014”, and

10 (B) in subclause (II) by striking “calendar
 11 year 2009” and inserting “calendar years 2009,
 12 2013, and 2014”.

13 (2) Paragraph (4) of section 402(c) of such
 14 Code is amended—

15 (A) by inserting “, 2013, or 2014” after
 16 “2009” the first place it appears, and

17 (B) by striking “2009” the second place it
 18 appears and inserting “2009, 2013, or 2014, as
 19 the case may be”.

20 (c) EFFECTIVE DATE.—

21 (1) IN GENERAL.—The amendments made by
 22 this section shall apply to calendar years beginning
 23 after December 31, 2012.

24 (2) PROVISIONS RELATING TO PLAN OR CON-
 25 TRACT AMENDMENTS.—

(A) IN GENERAL.—If this paragraph applies to any pension plan or contract amendment, such pension plan or contract shall not fail to be treated as being operated in accordance with the terms of the plan during the period 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, 2015.

In the case of a governmental plan, subclause (II) shall be applied by substituting “2016” for “2015”.

(ii) CONDITIONS.—This paragraph shall not apply to any amendment unless during the period beginning on the effec-

1 tive date of the amendment and ending on
2 December 31, 2014, the plan or contract is
3 operated as if such plan or contract
4 amendment were in effect.

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