

115TH CONGRESS
1ST SESSION

H. R. 2713

To amend the Surface Mining Control and Reclamation Act of 1977 to transfer certain funds to the 1974 United Mine Workers of America Pension Plan, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2017

Mr. MCKINLEY (for himself, Mr. JENKINS of West Virginia, Mr. POCAN, Mr. RODNEY DAVIS of Illinois, Mr. YARMUTH, Mr. O'HALLERAN, Mr. WELCH, Mr. MICHAEL F. DOYLE of Pennsylvania, Mr. NORCROSS, Mr. JOHNSON of Ohio, and Mr. MOONEY of West Virginia) introduced the following bill; which was referred to the Committee on Natural Resources, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Surface Mining Control and Reclamation Act of 1977 to transfer certain funds to the 1974 United Mine Workers of America Pension Plan, and for other purposes.

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 “Miners Pension Protec-
5 tion Act”.

1 **SEC. 2. TRANSFERS TO 1974 UMWA PENSION PLAN.**

2 (a) IN GENERAL.—Subsection (i) of section 402 of
3 the Surface Mining Control and Reclamation Act of 1977
4 (30 U.S.C. 1232), as amended by the Further Continuing
5 and Security Assistance Appropriations Act, 2017, is
6 amended—

7 (1) by redesignating paragraph (4) as para-
8 graph (5); and

9 (2) by inserting after paragraph (3) the fol-
10 lowing:

11 “(4) ADDITIONAL AMOUNTS.—

12 “(A) CALCULATION.—If the dollar limita-
13 tion specified in paragraph (3)(A) exceeds the
14 aggregate amount required to be transferred
15 under paragraphs (1) and (2) for a fiscal year,
16 the Secretary of the Treasury shall transfer an
17 additional amount equal to the difference be-
18 tween such dollar limitation and such aggregate
19 amount to the trustees of the 1974 UMWA
20 Pension Plan to pay benefits required under
21 that plan.

22 “(B) CESSATION OF TRANSFERS.—The
23 transfers described in subparagraph (A) shall
24 cease as of the first fiscal year beginning after
25 the first plan year for which the funded per-
26 centage (as defined in section 432(j)(2) of the

1 Internal Revenue Code of 1986) of the 1974
2 UMWA Pension Plan is at least 100 percent.

3 “(C) ENHANCED ANNUAL REPORTING.—

4 “(i) IN GENERAL.—Not later than the
5 90th day of each plan year beginning after
6 the date of enactment of the Miners Pen-
7 sion Protection Act, the trustees of the
8 1974 UMWA Pension Plan shall file with
9 the Secretary of the Treasury or the Sec-
10 retary’s delegate and the Pension Benefit
11 Guaranty Corporation a report (including
12 appropriate documentation and actuarial
13 certifications from the plan actuary, as re-
14 quired by the Secretary of the Treasury or
15 the Secretary’s delegate) that contains—

16 “(I) whether the plan is in en-
17 dangered or critical status under sec-
18 tion 305 of the Employee Retirement
19 Income Security Act of 1974 and sec-
20 tion 432 of the Internal Revenue Code
21 of 1986 as of the first day of such
22 plan year;

23 “(II) the funded percentage (as
24 defined in section 432(j)(2) of such
25 Code) as of the first day of such plan

1 year, and the underlying actuarial
2 value of assets and liabilities taken
3 into account in determining such per-
4 centage;

5 “(III) the market value of the as-
6 sets of the plan as of the last day of
7 the plan year preceding such plan
8 year;

9 “(IV) the total value of all con-
10 tributions made during the plan year
11 preceding such plan year;

12 “(V) the total value of all bene-
13 fits paid during the plan year pre-
14 ceding such plan year;

15 “(VI) cash flow projections for
16 such plan year and either the 6 or 10
17 succeeding plan years, at the election
18 of the trustees, and the assumptions
19 relied upon in making such projec-
20 tions;

21 “(VII) funding standard account
22 projections for such plan year and the
23 9 succeeding plan years, and the as-
24 sumptions relied upon in making such
25 projections;

1 “(VIII) the total value of all in-
2 vestment gains or losses during the
3 plan year preceding such plan year;

4 “(IX) any significant reduction
5 in the number of active participants
6 during the plan year preceding such
7 plan year, and the reason for such re-
8 duction;

9 “(X) a list of employers that
10 withdrew from the plan in the plan
11 year preceding such plan year, and
12 the resulting reduction in contribu-
13 tions;

14 “(XI) a list of employers that
15 paid withdrawal liability to the plan
16 during the plan year preceding such
17 plan year and, for each employer, a
18 total assessment of the withdrawal li-
19 ability paid, the annual payment
20 amount, and the number of years re-
21 maining in the payment schedule with
22 respect to such withdrawal liability;

23 “(XII) any material changes to
24 benefits, accrual rates, or contribution

1 rates during the plan year preceding
2 such plan year;

3 “(XIII) any scheduled benefit in-
4 crease or decrease in the plan year
5 preceding such plan year having a
6 material effect on liabilities of the
7 plan;

8 “(XIV) details regarding any
9 funding improvement plan or rehabili-
10 tation plan and updates to such plan;

11 “(XV) the number of partici-
12 pants and beneficiaries during the
13 plan year preceding such plan year
14 who are active participants, the num-
15 ber of participants and beneficiaries in
16 pay status, and the number of termi-
17 nated vested participants and bene-
18 ficiaries;

19 “(XVI) the information contained
20 on the most recent annual funding no-
21 tice submitted by the plan under sec-
22 tion 101(f) of the Employee Retirement
23 Income Security Act of 1974;

1 “(XVII) the information con-
2 tained on the most recent Department
3 of Labor Form 5500 of the plan; and

4 “(XVIII) copies of the plan docu-
5 ment and amendments, other retire-
6 ment benefit or ancillary benefit plans
7 relating to the plan and contribution
8 obligations under such plans, a break-
9 down of administrative expenses of
10 the plan, participant census data and
11 distribution of benefits, the most re-
12 cent actuarial valuation report as of
13 the plan year, copies of collective bar-
14 gaining agreements, and financial re-
15 ports, and such other information as
16 the Secretary of the Treasury or the
17 Secretary’s delegate, in consultation
18 with the Secretary of Labor and the
19 Director of the Pension Benefit Guar-
20 anty Corporation, may require.

21 “(ii) ELECTRONIC SUBMISSION.—The
22 report required under clause (i) shall be
23 submitted electronically.

24 “(iii) INFORMATION SHARING.—The
25 Secretary of the Treasury or the Sec-

1 retary’s delegate shall share the informa-
2 tion in the report under clause (i) with the
3 Secretary of Labor.

4 “(iv) PENALTY.—Any failure to file
5 the report required under clause (i) on or
6 before the date described in such clause
7 shall be treated as a failure to file a report
8 required to be filed under section 6058(a)
9 of the Internal Revenue Code of 1986, ex-
10 cept that section 6652(e) of such Code
11 shall be applied with respect to any such
12 failure by substituting ‘\$100’ for ‘\$25’.
13 The preceding sentence shall not apply if
14 the Secretary of the Treasury or the Sec-
15 retary’s delegate determines that reason-
16 able diligence has been exercised by the
17 trustees of such plan in attempting to
18 timely file such report.

19 “(D) 1974 UMWA PENSION PLAN DE-
20 FINED.—For purposes of this paragraph, the
21 term ‘1974 UMWA Pension Plan’ has the
22 meaning given the term in section 9701(a)(3)
23 of the Internal Revenue Code of 1986, but
24 without regard to the limitation on participation

1 to individuals who retired in 1976 and there-
2 after.”.

3 (b) EFFECTIVE DATES.—

4 (1) IN GENERAL.—The amendments made by
5 this section shall apply to fiscal years beginning
6 after September 30, 2016.

7 (2) REPORTING REQUIREMENTS.—Section
8 402(i)(4)(F) of the Surface Mining Control and Rec-
9 lamation Act of 1977 (30 U.S.C. 1232(i)(4)(F)), as
10 added by this section, shall apply to plan years be-
11 ginning after the date of the enactment of this Act.

12 **SEC. 3. CUSTOMS USER FEES.**

13 (a) IN GENERAL.—Section 13031(j)(3)(A) of the
14 Consolidated Omnibus Budget Reconciliation Act of 1985
15 (19 U.S.C. 58c(j)(3)(A)), as amended by section 105(a)
16 of the Health Benefits for Miners Act of 2017, is amended
17 by striking “January 14, 2026” and inserting “May 13,
18 2026”.

19 (b) RATE FOR MERCHANDISE PROCESSING FEES.—
20 Section 503 of the United States–Korea Free Trade
21 Agreement Implementation Act (Public Law 112–41; 19
22 U.S.C. 3805 note), as amended by section 105(b) of the
23 Health Benefits for Miners Act of 2017, is amended by

1 striking “January 14, 2026” and inserting “May 13,
2 2026”.

