

116TH CONGRESS
2D SESSION

H. R. 6436

To amend the Internal Revenue Code of 1986 to repeal the direct payment requirement on the exclusion from gross income of distributions from governmental plans for health and long-term care insurance.

IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2020

Mr. CHABOT (for himself and Ms. KENDRA S. HORN of Oklahoma) 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 repeal the direct payment requirement on the exclusion from gross income of distributions from governmental plans for health and long-term care insurance.

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 “Police and Fire Health
5 Care Protection Act of 2020”.

1 **SEC. 2. REPEAL OF DIRECT PAYMENT REQUIREMENT ON**
2 **EXCLUSION FROM GROSS INCOME OF DIS-**
3 **TRIBUTIONS FROM GOVERNMENTAL PLANS**
4 **FOR HEALTH AND LONG-TERM CARE INSUR-**
5 **ANCE.**

6 (a) IN GENERAL.—Section 402(l)(5) of the Internal
7 Revenue Code of 1986 is amended to read as follows:

8 “(5) AGGREGATION RULE.—For purposes of
9 this subsection, all eligible retirement plans of an
10 employer shall be treated as a single plan.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to distributions made after the
13 date of the enactment of this Act.

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