

116TH CONGRESS
1ST SESSION

S. 2913

To apply cooperative and small employer charity pension plan rules to certain charitable employers whose primary exempt purpose is providing services with respect to mothers and children.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 20, 2019

Mr. KAINE (for himself, Mr. PERDUE, Mr. SCOTT of South Carolina, and Mr. WARNER) introduced the following bill; which was read twice and referred to the Committee on Health, Education, Labor, and Pensions

A BILL

To apply cooperative and small employer charity pension plan rules to certain charitable employers whose primary exempt purpose is providing services with respect to mothers and children.

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 “Protecting Critical
5 Services for Mothers and Babies Act”.

1 **SEC. 2. APPLICATION OF COOPERATIVE AND SMALL EM-**
 2 **PLOYER CHARITY PENSION PLAN RULES TO**
 3 **CERTAIN CHARITABLE EMPLOYERS WHOSE**
 4 **PRIMARY EXEMPT PURPOSE IS PROVIDING**
 5 **SERVICES WITH RESPECT TO MOTHERS AND**
 6 **CHILDREN.**

7 (a) EMPLOYEE RETIREMENT INCOME AND SECURITY
 8 ACT OF 1974.—

9 (1) IN GENERAL.—Section 210(f)(1) of the
 10 Employee Retirement Income Security Act of 1974
 11 (29 U.S.C. 1060(f)(1)) is amended—

12 (A) by striking “or” at the end of subpara-
 13 graph (B);

14 (B) by striking the period at the end of
 15 subparagraph (C) and inserting “; or”; and

16 (C) by inserting after subparagraph (C)
 17 the following new subparagraph:

18 “(D) that, as of January 1, 2000, was
 19 maintained by an employer—

20 “(i) described in section 501(c)(3) of
 21 the Internal Revenue Code of 1986,

22 “(ii) who has been in existence for at
 23 least 80 years,

24 “(iii) who conducts medical research
 25 directly or indirectly through grant mak-
 26 ing, and

1 “(iv) whose primary exempt purpose
 2 is to provide services with respect to moth-
 3 ers and children.”.

4 (b) INTERNAL REVENUE CODE OF 1986.—

5 (1) IRC IN GENERAL.—Section 414(y)(1) of the
 6 Internal Revenue Code of 1986 is amended—

7 (A) by striking “or” at the end of subpara-
 8 graph (B);

9 (B) by striking the period at the end of
 10 subparagraph (C) and inserting “; or”; and

11 (C) by inserting after subparagraph (C)
 12 the following new subparagraph:

13 “(D) that, as of January 1, 2000, was
 14 maintained by an employer—

15 “(i) described in section 501(c)(3),

16 “(ii) who has been in existence for at
 17 least 80 years,

18 “(iii) who conducts medical research
 19 directly or indirectly through grant mak-
 20 ing, and

21 “(iv) whose primary exempt purpose
 22 is to provide services with respect to moth-
 23 ers and children.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 subsections (a) and (b) shall take effect with respect to
3 plan years beginning after December 31, 2018.

