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

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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.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Protecting Critical Services for Mothers and Babies Act’’.

SEC. 2. APPLICATION OF 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.

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

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

(A) by striking ''or'' at the end of subparagraph (B);

(B) by striking the period at the end of subparagraph (C) and inserting ''; or''; and

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

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

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

''(ii) who has been in existence for at least 80 years,

''(iii) who conducts medical research directly or indirectly through grant making, and "(iv) whose primary exempt purpose is to provide services with respect to mothers and children.".

(b) INTERNAL REVENUE CODE OF 1986.—

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

(A) by striking "or" at the end of subparagraph (B);

(B) by striking the period at the end of subparagraph (C) and inserting "; or"; and

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

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

"(i) described in section 501(c)(3),

"(ii) who has been in existence for at least 80 years,

"(iii) who conducts medical research directly or indirectly through grant making, and

"(iv) whose primary exempt purpose is to provide services with respect to mothers and children.".

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

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