

107TH CONGRESS
2D SESSION

S. 2812

To fully enforce guidance on single sum distributions from cash balance plans, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JULY 29, 2002

Mr. HARKIN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To fully enforce guidance on single sum distributions from cash balance plans, 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. ENFORCEMENT OF GUIDANCE ON SINGLE SUM**
4 **DISTRIBUTIONS FROM CASH BALANCE**
5 **PLANS.**

6 None of the funds appropriated by any Act may be
7 used by the Internal Revenue Service for any activity that
8 is in contravention of Internal Revenue Service Notice 96–
9 8 issued on January 18, 1996, section 411(b)(1)(H)(i) or
10 section 411(d)(6) of the Internal Revenue Code of 1986,

1 section 204(b)(1)(G) or 204(b)(1)(H)(i) of the Employee
2 Retirement Income Security Act of 1974, or section
3 4(i)(1)(A) of the Age Discrimination in Employment Act
4 of 1967.

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