

112TH CONGRESS  
1ST SESSION

# H. R. 2516

To amend the Internal Revenue Code of 1986 to provide for a waiver of minimum required distribution rules applicable to pension plans for 2011 and 2012.

---

## IN THE HOUSE OF REPRESENTATIVES

JULY 13, 2011

Mr. BURGESS 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 provide for a waiver of minimum required distribution rules applicable to pension plans for 2011 and 2012.

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. WAIVER OF PENSION PLAN MINIMUM RE-**  
4 **QUIRED DISTRIBUTION RULES FOR 2011 AND**  
5 **2012.**

6 (a) IN GENERAL.—Clause (i) of section 401(a)(9)(H)  
7 of the Internal Revenue Code of 1986 (relating to general  
8 rule for temporary waiver of minimum required distribu-

1 tion) is amended by striking “calendar year 2009” and  
2 inserting “calendar years 2009, 2011, and 2012”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Clause (ii) of section 401(a)(9)(H) of such  
5 Code is amended—

6 (A) in subclause (I) by striking “calendar  
7 years after 2009” and inserting “calendar year  
8 2010 and calendar years after 2012”, and

9 (B) in subclause (II) by striking “calendar  
10 year 2009” and inserting “calendar years 2009,  
11 2011, and 2012”.

12 (2) Paragraph (4) of section 402(c) of such  
13 Code is amended—

14 (A) by inserting “or 2011” after “2009”  
15 the first place it appears and inserting “2009,  
16 2011, or 2012”, and

17 (B) by striking “2009” the second place it  
18 appears and inserting “2009, 2010, or 2011, as  
19 the case may be”.

20 (c) EFFECTIVE DATE.—

21 (1) IN GENERAL.—The amendments made by  
22 this section shall apply to calendar years beginning  
23 after December 31, 2010.

24 (2) PROVISIONS RELATING TO PLAN OR CON-  
25 TRACT AMENDMENTS.—

1 (A) IN GENERAL.—If this paragraph ap-  
2 plies to any pension plan or contract amend-  
3 ment, such pension plan or contract shall not  
4 fail to be treated as being operated in accord-  
5 ance with the terms of the plan during the pe-  
6 riod described in subparagraph (B)(ii) solely be-  
7 cause the plan operates in accordance with this  
8 section.

9 (B) AMENDMENTS TO WHICH PARAGRAPH  
10 APPLIES.—

11 (i) IN GENERAL.—This paragraph  
12 shall apply to any amendment to any pen-  
13 sion plan or annuity contract which—

14 (I) is made pursuant to the  
15 amendments made by this section,  
16 and

17 (II) is made on or before the last  
18 day of the first plan year beginning  
19 on or after January 1, 2014.

20 In the case of a governmental plan, sub-  
21 clause (II) shall be applied by substituting  
22 “2015” for “2014”.

23 (ii) CONDITIONS.—This paragraph  
24 shall not apply to any amendment unless  
25 during the period beginning on the effec-

1                   tive date of the amendment and ending on  
2                   December 31, 2012, the plan or contract is  
3                   operated as if such plan or contract  
4                   amendment were in effect.

○