

115TH CONGRESS  
1ST SESSION

# H. R. 2713

To amend the Surface Mining Control and Reclamation Act of 1977 to transfer certain funds to the 1974 United Mine Workers of America Pension Plan, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2017

Mr. MCKINLEY (for himself, Mr. JENKINS of West Virginia, Mr. POCAN, Mr. RODNEY DAVIS of Illinois, Mr. YARMUTH, Mr. O'HALLERAN, Mr. WELCH, Mr. MICHAEL F. DOYLE of Pennsylvania, Mr. NORCROSS, Mr. JOHNSON of Ohio, and Mr. MOONEY of West Virginia) introduced the following bill; which was referred to the Committee on Natural Resources, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Surface Mining Control and Reclamation Act of 1977 to transfer certain funds to the 1974 United Mine Workers of America Pension Plan, 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. SHORT TITLE.**

4 This Act may be cited as the “Miners Pension Protec-  
5 tion Act”.

1 **SEC. 2. TRANSFERS TO 1974 UMWA PENSION PLAN.**

2 (a) IN GENERAL.—Subsection (i) of section 402 of  
3 the Surface Mining Control and Reclamation Act of 1977  
4 (30 U.S.C. 1232), as amended by the Further Continuing  
5 and Security Assistance Appropriations Act, 2017, is  
6 amended—

7 (1) by redesignating paragraph (4) as para-  
8 graph (5); and

9 (2) by inserting after paragraph (3) the fol-  
10 lowing:

11 “(4) ADDITIONAL AMOUNTS.—

12 “(A) CALCULATION.—If the dollar limita-  
13 tion specified in paragraph (3)(A) exceeds the  
14 aggregate amount required to be transferred  
15 under paragraphs (1) and (2) for a fiscal year,  
16 the Secretary of the Treasury shall transfer an  
17 additional amount equal to the difference be-  
18 tween such dollar limitation and such aggregate  
19 amount to the trustees of the 1974 UMWA  
20 Pension Plan to pay benefits required under  
21 that plan.

22 “(B) CESSATION OF TRANSFERS.—The  
23 transfers described in subparagraph (A) shall  
24 cease as of the first fiscal year beginning after  
25 the first plan year for which the funded per-  
26 centage (as defined in section 432(j)(2) of the

1 Internal Revenue Code of 1986) of the 1974  
2 UMWA Pension Plan is at least 100 percent.

3 “(C) ENHANCED ANNUAL REPORTING.—

4 “(i) IN GENERAL.—Not later than the  
5 90th day of each plan year beginning after  
6 the date of enactment of the Miners Pen-  
7 sion Protection Act, the trustees of the  
8 1974 UMWA Pension Plan shall file with  
9 the Secretary of the Treasury or the Sec-  
10 retary’s delegate and the Pension Benefit  
11 Guaranty Corporation a report (including  
12 appropriate documentation and actuarial  
13 certifications from the plan actuary, as re-  
14 quired by the Secretary of the Treasury or  
15 the Secretary’s delegate) that contains—

16 “(I) whether the plan is in en-  
17 dangered or critical status under sec-  
18 tion 305 of the Employee Retirement  
19 Income Security Act of 1974 and sec-  
20 tion 432 of the Internal Revenue Code  
21 of 1986 as of the first day of such  
22 plan year;

23 “(II) the funded percentage (as  
24 defined in section 432(j)(2) of such  
25 Code) as of the first day of such plan

1 year, and the underlying actuarial  
2 value of assets and liabilities taken  
3 into account in determining such per-  
4 centage;

5 “(III) the market value of the as-  
6 sets of the plan as of the last day of  
7 the plan year preceding such plan  
8 year;

9 “(IV) the total value of all con-  
10 tributions made during the plan year  
11 preceding such plan year;

12 “(V) the total value of all bene-  
13 fits paid during the plan year pre-  
14 ceding such plan year;

15 “(VI) cash flow projections for  
16 such plan year and either the 6 or 10  
17 succeeding plan years, at the election  
18 of the trustees, and the assumptions  
19 relied upon in making such projec-  
20 tions;

21 “(VII) funding standard account  
22 projections for such plan year and the  
23 9 succeeding plan years, and the as-  
24 sumptions relied upon in making such  
25 projections;

1           “(VIII) the total value of all in-  
2           vestment gains or losses during the  
3           plan year preceding such plan year;

4           “(IX) any significant reduction  
5           in the number of active participants  
6           during the plan year preceding such  
7           plan year, and the reason for such re-  
8           duction;

9           “(X) a list of employers that  
10          withdrew from the plan in the plan  
11          year preceding such plan year, and  
12          the resulting reduction in contribu-  
13          tions;

14          “(XI) a list of employers that  
15          paid withdrawal liability to the plan  
16          during the plan year preceding such  
17          plan year and, for each employer, a  
18          total assessment of the withdrawal li-  
19          ability paid, the annual payment  
20          amount, and the number of years re-  
21          maining in the payment schedule with  
22          respect to such withdrawal liability;

23          “(XII) any material changes to  
24          benefits, accrual rates, or contribution

1 rates during the plan year preceding  
2 such plan year;

3 “(XIII) any scheduled benefit in-  
4 crease or decrease in the plan year  
5 preceding such plan year having a  
6 material effect on liabilities of the  
7 plan;

8 “(XIV) details regarding any  
9 funding improvement plan or rehabili-  
10 tation plan and updates to such plan;

11 “(XV) the number of partici-  
12 pants and beneficiaries during the  
13 plan year preceding such plan year  
14 who are active participants, the num-  
15 ber of participants and beneficiaries in  
16 pay status, and the number of termi-  
17 nated vested participants and bene-  
18 ficiaries;

19 “(XVI) the information contained  
20 on the most recent annual funding no-  
21 tice submitted by the plan under sec-  
22 tion 101(f) of the Employee Retirement  
23 Income Security Act of 1974;

1           “(XVII) the information con-  
2           tained on the most recent Department  
3           of Labor Form 5500 of the plan; and

4           “(XVIII) copies of the plan docu-  
5           ment and amendments, other retire-  
6           ment benefit or ancillary benefit plans  
7           relating to the plan and contribution  
8           obligations under such plans, a break-  
9           down of administrative expenses of  
10          the plan, participant census data and  
11          distribution of benefits, the most re-  
12          cent actuarial valuation report as of  
13          the plan year, copies of collective bar-  
14          gaining agreements, and financial re-  
15          ports, and such other information as  
16          the Secretary of the Treasury or the  
17          Secretary’s delegate, in consultation  
18          with the Secretary of Labor and the  
19          Director of the Pension Benefit Guar-  
20          anty Corporation, may require.

21          “(ii) ELECTRONIC SUBMISSION.—The  
22          report required under clause (i) shall be  
23          submitted electronically.

24          “(iii) INFORMATION SHARING.—The  
25          Secretary of the Treasury or the Sec-

1           retary’s delegate shall share the informa-  
2           tion in the report under clause (i) with the  
3           Secretary of Labor.

4           “(iv) PENALTY.—Any failure to file  
5           the report required under clause (i) on or  
6           before the date described in such clause  
7           shall be treated as a failure to file a report  
8           required to be filed under section 6058(a)  
9           of the Internal Revenue Code of 1986, ex-  
10          cept that section 6652(e) of such Code  
11          shall be applied with respect to any such  
12          failure by substituting ‘\$100’ for ‘\$25’.  
13          The preceding sentence shall not apply if  
14          the Secretary of the Treasury or the Sec-  
15          retary’s delegate determines that reason-  
16          able diligence has been exercised by the  
17          trustees of such plan in attempting to  
18          timely file such report.

19          “(D) 1974 UMWA PENSION PLAN DE-  
20          FINED.—For purposes of this paragraph, the  
21          term ‘1974 UMWA Pension Plan’ has the  
22          meaning given the term in section 9701(a)(3)  
23          of the Internal Revenue Code of 1986, but  
24          without regard to the limitation on participation



1 to individuals who retired in 1976 and there-  
2 after.”.

3 (b) EFFECTIVE DATES.—

4 (1) IN GENERAL.—The amendments made by  
5 this section shall apply to fiscal years beginning  
6 after September 30, 2016.

7 (2) REPORTING REQUIREMENTS.—Section  
8 402(i)(4)(F) of the Surface Mining Control and Rec-  
9 lamation Act of 1977 (30 U.S.C. 1232(i)(4)(F)), as  
10 added by this section, shall apply to plan years be-  
11 ginning after the date of the enactment of this Act.

12 **SEC. 3. CUSTOMS USER FEES.**

13 (a) IN GENERAL.—Section 13031(j)(3)(A) of the  
14 Consolidated Omnibus Budget Reconciliation Act of 1985  
15 (19 U.S.C. 58c(j)(3)(A)), as amended by section 105(a)  
16 of the Health Benefits for Miners Act of 2017, is amended  
17 by striking “January 14, 2026” and inserting “May 13,  
18 2026”.

19 (b) RATE FOR MERCHANDISE PROCESSING FEES.—  
20 Section 503 of the United States–Korea Free Trade  
21 Agreement Implementation Act (Public Law 112–41; 19  
22 U.S.C. 3805 note), as amended by section 105(b) of the  
23 Health Benefits for Miners Act of 2017, is amended by

1 striking “January 14, 2026” and inserting “May 13,  
2 2026”.

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