

111TH CONGRESS  
1ST SESSION

# H. R. 424

To amend the Internal Revenue Code of 1986 to extend the temporary waiver of the required minimum distribution rules for certain retirement plans and accounts for an additional year.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2009

Mr. TIM MURPHY of Pennsylvania introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the temporary waiver of the required minimum distribution rules for certain retirement plans and accounts for an additional year.

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 Senior’s  
5 Nest Egg Act of 2009”.

1 **SEC. 2. EXTENSION OF THE TEMPORARY WAIVER OF RE-**  
2 **QUIRED MINIMUM DISTRIBUTION RULES FOR**  
3 **CERTAIN RETIREMENT PLANS AND AC-**  
4 **COUNTS.**

5 (a) **IN GENERAL.**—Clause (i) of section 409(a)(9)(H)  
6 of the Internal Revenue Code of 1986 (relating to general  
7 rule for temporary waiver of minimum required distribu-  
8 tion), as added by the Worker, Retiree, and Employer Re-  
9 covery Act of 2008, is amended by striking “calendar year  
10 2009” and inserting “calendar years 2009 and 2010”.

11 (b) **CONFORMING AMENDMENTS.**—

12 (1) Section 409(a)(9)(H)(ii)(I) of such Code is  
13 amended by striking “2009” and inserting “2010”.

14 (2) Section 402(c)(4) of such Code is amend-  
15 ed—

16 (A) by striking “2009” the first place it  
17 appears and inserting “2009 or 2010”, and

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

21 (3) Clause (ii) of section 201(c)(2)(B) of the  
22 Worker, Retiree, and Employer Recovery Act of  
23 2008 is amended by striking “2009” and inserting  
24 “2010”.

25 (c) **EFFECTIVE DATE.**—The amendments made by  
26 this section shall take effect as if included in the provisions

1 of section 201 of the Worker, Retiree, and Employer Re-  
2 covery Act of 2008.

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