

104TH CONGRESS
1ST SESSION

S. 1296

To amend the Employee Retirement Income Security Act of 1974 to clarify the treatment of a qualified football coaches plan.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 29 (legislative day, SEPTEMBER 25), 1995

Mr. HATCH (for himself, Mr. BREAUX, Mr. LUGAR, and Mr. COCHRAN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Employee Retirement Income Security Act of 1974 to clarify the treatment of a qualified football coaches plan.

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 “Qualified Football
5 Coaches Plan Technical Corrections Act of 1995”.

6 **SEC. 2. CLARIFICATION OF TREATMENT OF QUALIFIED**
7 **FOOTBALL COACHES PLANS.**

8 (a) IN GENERAL.—Subparagraph (F) of section
9 3(37) of the Employee Retirement Income Security Act

1 of 1974 (29 U.S.C. 1002(37)(F)) is amended by redesignig-
2 nating clause (ii) as clause (iii) and by inserting after
3 clause (i) the following new clause:

4 “(ii) For purposes of the Internal Revenue
5 Code of 1986—

6 “(I) clause (i) shall apply, and

7 “(II) a qualified football coaches plan
8 shall be treated as a multiemployer collec-
9 tively bargained plan.”

10 (b) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to years beginning after December
12 22, 1987.

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