

105TH CONGRESS  
1ST SESSION

# H. R. 1795

To amend the Internal Revenue Code of 1986 to remove the dollar limitation on payment of benefits from a defined benefit plan maintained by a State or local government for the benefit of employees of the police department or fire department.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 1997

Mr. GILMAN 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 remove the dollar limitation on payment of benefits from a defined benefit plan maintained by a State or local government for the benefit of employees of the police department or fire department.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. REMOVAL OF DOLLAR LIMITATION ON BENE-**  
2 **FIT PAYMENTS FROM A DEFINED BENEFIT**  
3 **PLAN MAINTAINED FOR CERTAIN POLICE**  
4 **AND FIRE EMPLOYEES.**

5 (a) **IN GENERAL.**—Subparagraph (G) of section  
6 415(b)(2) of the Internal Revenue Code of 1986 is amend-  
7 ed by striking “participant—” and all that follows and  
8 inserting “participant, subparagraphs (C) and (D) of this  
9 paragraph and subparagraph (B) of paragraph (1) shall  
10 not apply.”

11 (b) **EFFECTIVE DATE.**—The amendment made by  
12 subsection (a) shall apply to years beginning after Decem-  
13 ber 31, 1996.

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