

107<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5277

To clarify the tax status of the Young Men's Christian Association retirement fund.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 26, 2002

Mr. ENGLISH (for himself, Mr. POMEROY, and Mr. CAMP) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To clarify the tax status of the Young Men's Christian Association retirement fund.

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. CLARIFICATION OF STATUS OF YOUNG MEN'S**  
4                       **CHRISTIAN    ASSOCIATION    RETIREMENT**  
5                       **FUND.**

6       Section 1012(c)(4)(C)(i) of the Tax Reform Act of  
7       1986 (100 Stat. 2394) is amended by adding before the  
8       comma at the end thereof the following: “(which shall be  
9       treated as an organization described in section  
10      414(e)(3)(A) of the Internal Revenue Code of 1986, and

1 whose retirement plans (including the reserve accounts for  
2 such plans) are deemed to be plans described in section  
3 403(b)(9) for years on or after January 1, 2002”).

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