

# Union Calendar No. 180

106<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 462

[Report No. 106-302]

To clarify that governmental pension plans of the possessions of the United States shall be treated in the same manner as State pension plans for purposes of the limitation on the State income taxation of pension income.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 2, 1999

Mr. GEKAS (for himself, Mr. MCCOLLUM, Mr. MICA, and Mr. ROMERO-BARCELÓ) introduced the following bill; which was referred to the Committee on the Judiciary

SEPTEMBER 8, 1999

Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

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## A BILL

To clarify that governmental pension plans of the possessions of the United States shall be treated in the same manner as State pension plans for purposes of the limitation on the State income taxation of pension income.

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. CLARIFICATION OF APPLICATION OF LIMITA-**  
2 **TION ON STATE INCOME TAXATION OF PEN-**  
3 **SION INCOME.**

4 (a) **IN GENERAL.**—Subparagraph (G) of section  
5 114(b)(1) of title 4, United States Code, is amended by  
6 inserting before the semicolon “or any plan which would  
7 be a governmental plan (as so defined) if possessions of  
8 the United States were treated as States for purposes of  
9 such section 414(d)”.

10 (b) **CORRECTION OF CLERICAL ERROR.**—Section 114  
11 of such title 4 is amended by redesignating subsection (e)  
12 as subsection (c).

13 (c) **EFFECTIVE DATE.**—The amendments made by  
14 this section shall apply to amounts received after the date  
15 of the enactment of this Act.



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