

107TH CONGRESS
1ST SESSION

H. R. 3156

To permit taxpayers to treat contributions made to retirement plans before 2002 as contributions made to such plans during 2002.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 17, 2001

Mr. REYNOLDS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To permit taxpayers to treat contributions made to retirement plans before 2002 as contributions made to such plans during 2002.

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. CERTAIN 2001 RETIREMENT PLAN CONTRIBU-**
4 **TIONS TREATED AS MADE DURING 2002.**

5 (a) IN GENERAL.—For purposes of the Internal Rev-
6 enue Code of 1986, a qualified contribution shall be treat-
7 ed as made for and in the first plan year or taxable year,
8 as applicable, beginning after December 31, 2001, if the
9 contribution is made on or after the date of the enactment

1 of this Act and before January 1, 2002, and is made on
2 account of such plan or taxable year.

3 (b) QUALIFIED CONTRIBUTION.—For purposes of
4 paragraph (1), the term “qualified contribution” means
5 a contribution which is subject to section 402(g), 402(h),
6 403(b), 404(a), 404(h), 408(k), 408(p), or 415, and com-
7 pensation which is deferred under section 457.

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