

107TH CONGRESS  
2D SESSION

# S. 2812

To fully enforce guidance on single sum distributions from cash balance plans, and for other purposes.

---

IN THE SENATE OF THE UNITED STATES

JULY 29, 2002

Mr. HARKIN introduced the following bill; which was read twice and referred to the Committee on Finance

---

## A BILL

To fully enforce guidance on single sum distributions from cash balance plans, and for other purposes.

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. ENFORCEMENT OF GUIDANCE ON SINGLE SUM**  
4 **DISTRIBUTIONS FROM CASH BALANCE**  
5 **PLANS.**

6 None of the funds appropriated by any Act may be  
7 used by the Internal Revenue Service for any activity that  
8 is in contravention of Internal Revenue Service Notice 96–  
9 8 issued on January 18, 1996, section 411(b)(1)(H)(i) or  
10 section 411(d)(6) of the Internal Revenue Code of 1986,

1 section 204(b)(1)(G) or 204(b)(1)(H)(i) of the Employee  
2 Retirement Income Security Act of 1974, or section  
3 4(i)(1)(A) of the Age Discrimination in Employment Act  
4 of 1967.

○