

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3095

To amend the Internal Revenue Code of 1986 with respect to the treatment of certain lump sum distributions under the pension offset requirements applicable to State unemployment compensation laws.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 21, 1993

Mr. CAMP 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 with respect to the treatment of certain lump sum distributions under the pension offset requirements applicable to State unemployment compensation laws.

1       *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*  
3 That (a) paragraph (15) of section 3304(a) of the Internal  
4 Revenue Code of 1986 (relating to requirements for ap-  
5 proval of State unemployment compensation laws) is  
6 amended by striking “and” at the end of subparagraph  
7 (A), by redesignating subparagraph (B) as subparagraph

1 (C), and by inserting after subparagraph (A) the following  
2 new subparagraph:

3           “(B) the requirements of this paragraph  
4           shall not apply to any distribution or payment  
5           to the extent such distribution or payment is  
6           not includible in the gross income of the indi-  
7           vidual under subtitle A by reason of being a di-  
8           rect trustee-to-trustee transfer or by reason of  
9           a rollover contribution; and”.

10       (b) The amendment made by subsection (a) shall take  
11 effect on the date of the enactment of this Act.

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