

115TH CONGRESS
1ST SESSION

H. R. 2341

To amend the Internal Revenue Code of 1986 to clarify the retirement income account rules relating to church-controlled organizations.

IN THE HOUSE OF REPRESENTATIVES

MAY 3, 2017

Mr. ROSKAM (for himself and Mr. KIND) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to clarify the retirement income account rules relating to church-controlled organizations.

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. SHORT TITLE.**

4 This Act may be cited as the “Seeking an End to
5 Restrictions on Votive Employees Act” or as the “SERVE
6 Act”.

1 **SEC. 2. CLARIFICATION OF RETIREMENT INCOME AC-**
2 **COUNT RULES RELATING TO CHURCH-CON-**
3 **TROLLED ORGANIZATIONS.**

4 (a) **IN GENERAL.**—Subparagraph (B) of section
5 403(b)(9) of the Internal Revenue Code of 1986 is amend-
6 ed by inserting “(including an employee described in sec-
7 tion 414(e)(3)(B))” after “employee described in para-
8 graph (1)”.

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 this section shall apply to years beginning before, on, or
11 after the date of the enactment of this Act.

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