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Bill Fact Sheet – December 5, 2025
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S 2193

A bill to amend the Internal Revenue Code of 1986 to establish fairness in the treatment of certain pension plans maintained by churches, and for other purposes.

Congress: 109 (2005–2007, Ended)
Chamber: Senate
Policy Area: Labor and Employment
Introduced: Jan 25, 2006
Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S135-136)
Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S135-136) (Jan 25, 2006)
Official Text: https://www.congress.gov/bill/109th-congress/senate-bill/2193

Sponsor

Name: Sen. Hutchison, Kay Bailey [R-TX]
Party: Republican • **State:** TX • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 25, 2006

Subjects & Policy Tags

Policy Area:

Labor and Employment

Related Bills

No related bills are listed.

Summary (as of Jan 25, 2006)

Amends the Internal Revenue Code to exempt: (1) participants in church pension plans who are not highly compensated employees from certain defined benefit plan limitations; and (2) church-maintained retirement income accounts from the tax on unrelated debt-financed income from real property interests.

Actions Timeline

- **Jan 25, 2006:** Introduced in Senate
- **Jan 25, 2006:** Sponsor introductory remarks on measure. (CR S135)
- **Jan 25, 2006:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S135-136)