

## S 3615

Church Plan Clarification Act of 2008

**Congress:** 110 (2007–2009, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 26, 2008

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 26, 2008)

**Official Text:** <https://www.congress.gov/bill/110th-congress/senate-bill/3615>

### Sponsor

**Name:** Sen. Hutchison, Kay Bailey [R-TX]

**Party:** Republican • **State:** TX • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Sep 26, 2008

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 26, 2008

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Sep 26, 2008)

Church Plan Clarification Act of 2008 - Amends Internal Revenue Code pension plan provisions to: (1) apply a special rule for determining the status of an employer participating in a church plan as a member of a controlled group of entities; and (2) allow certain tax-free transfers to and mergers of church plans that are maintained by the same church or association of churches.

Amends the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) to apply limitations on benefits and contributions under qualified employee plans to certain church defined benefit plans.

Allows church plans and their supporting organizations to invest plan assets in a group trust (as defined by Internal Revenue Service Revenue Rulings).

## Actions Timeline

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- **Sep 26, 2008:** Introduced in Senate
- **Sep 26, 2008:** Read twice and referred to the Committee on Finance.