

## HR 2865

Technical Clarification to Public Law 113-243 Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 23, 2015

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jun 23, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/2865>

### Sponsor

**Name:** Rep. Sessions, Pete [R-TX-32]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. McDermott, Jim [D-WA-7]	D · WA		Jun 23, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 23, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 2029	Related bill	<b>Dec 18, 2015:</b> Became Public Law No: 114-113.
114 S 1646	Identical bill	<b>Jun 23, 2015:</b> Read twice and referred to the Committee on Finance.

## **Technical Clarification to Public Law 113-243 Act of 2015**

This bill amends the FAA Modernization and Reform Act of 2012 with respect to rollovers to a traditional individual retirement account (IRA) of payments to qualified airline employees in commercial airline carrier bankruptcy cases.

A commercial airline employee shall be qualified for such a rollover if he or she had participated in a commercial airline's tax-exempt defined benefit pension plan that was terminated or otherwise restricted.

The bill prescribes a special rule for airline payments received by a qualified employee from an airline carrier resulting from a bankruptcy case filed after September 11, 2001, and before January 1, 2007, or on November 29, 2011.

Under this special rule, the period for a qualified airline employee to make a tax-exempt rollover of such a payment into a traditional IRA shall be extended to the period beginning on December 18, 2014, and ending 180 days after the enactment of this Act.

## **Actions Timeline**

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- **Jun 23, 2015:** Introduced in House
- **Jun 23, 2015:** Referred to the House Committee on Ways and Means.

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