

## S 674

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

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 21, 2017

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 21, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/674>

### Sponsor

**Name:** Sen. Cardin, Benjamin L. [D-MD]

**Party:** Democratic • **State:** MD • **Chamber:** Senate

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Crapo, Mike [R-ID]	R · ID		Mar 21, 2017
Sen. Roberts, Pat [R-KS]	R · KS		Mar 21, 2017
Sen. Klobuchar, Amy [D-MN]	D · MN		Oct 30, 2017

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 21, 2017

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
115 HR 6757	Related bill	<b>Sep 28, 2018:</b> Received in the Senate and Read twice and referred to the Committee on Finance.
115 S 2526	Related bill	<b>Mar 8, 2018:</b> Read twice and referred to the Committee on Finance.
115 HR 2341	Related bill	<b>May 3, 2017:</b> Referred to the House Committee on Ways and Means.

## Summary (as of Mar 21, 2017)

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This bill amends the Internal Revenue Code to specify that a retirement income account provided by a church or a convention or association of churches may cover: (1) a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry, regardless of the source of his compensation; (2) an employee of a tax-exempt organization, whether a civil law corporation or otherwise, that is controlled by or associated with a church or a convention or association of churches; and (3) certain employees who have been separated from service with a church, a convention or association of churches, or an organization described above.

## Actions Timeline

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- **Mar 21, 2017:** Introduced in Senate
- **Mar 21, 2017:** Read twice and referred to the Committee on Finance.

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