

## S 836

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

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 14, 2019

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 14, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/836>

### Sponsor

**Name:** Sen. Roberts, Pat [R-KS]

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

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Mar 14, 2019
Sen. Crapo, Mike [R-ID]	R · ID		Mar 14, 2019
Sen. Klobuchar, Amy [D-MN]	D · MN		Mar 14, 2019
Sen. Perdue, David [R-GA]	R · GA		Mar 14, 2019

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 14, 2019

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 1084	Related bill	<b>Feb 7, 2019:</b> Referred to the Committee on Ways and Means, and in addition to the Committees on Education and Labor, and the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
116 HR 1007	Related bill	<b>Feb 6, 2019:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

This bill modifies the tax rules for retirement accounts maintained by church-controlled organizations. The bill specifies 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 14, 2019:** Introduced in Senate
- **Mar 14, 2019:** Read twice and referred to the Committee on Finance.