

113TH CONGRESS
2D SESSION

H. R. 4559

To amend the Internal Revenue Code of 1986 to extend the time period for contributing military death gratuities to Roth IRAs and Coverdell education savings accounts.

IN THE HOUSE OF REPRESENTATIVES

MAY 1, 2014

Mr. SCHOCK (for himself, Mr. BLUMENAUER, Ms. TSONGAS, and Mrs. NOEM) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend the time period for contributing military death gratuities to Roth IRAs and Coverdell education savings accounts.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXTENSION OF TIME PERIOD FOR CONTRIB-**
4 **UTING MILITARY DEATH GRATUITIES TO**
5 **ROTH IRAS AND COVERDELL EDUCATION**
6 **SAVINGS ACCOUNTS.**

7 (a) IN GENERAL.—Sections 408A(e)(2)(A) and
8 530(d)(9)(A) of the Internal Revenue Code of 1986 are

1 each amended by striking “1-year period” and inserting
2 “3-year period”.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to amounts received under section
5 1477 of title 10, United States Code, or under section
6 1967 of title 38 of such Code, after the date of the enact-
7 ment of this Act.

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