

116TH CONGRESS
2D SESSION

H. R. 8538

To allow certain governmental pension plans to include firefighters, emergency medical technicians, and paramedics, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 6, 2020

Mr. HOLDING (for himself, Mr. MCHENRY, Mr. BUTTERFIELD, Mr. MURPHY of North Carolina, Ms. FOXX of North Carolina, Mr. PRICE of North Carolina, Mr. WALKER, Mr. ROUZER, Mr. BISHOP of North Carolina, Mr. HUDSON, and Mr. BUDD) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To allow certain governmental pension plans to include firefighters, emergency medical technicians, and paramedics, and for other purposes.

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

1 **SECTION 1. GOVERNMENTAL PENSION PLANS MAY IN-**
2 **CLUDE CERTAIN FIREFIGHTERS, EMER-**
3 **GENCY MEDICAL TECHNICIANS, AND PARA-**
4 **MEDICS.**

5 (a) IN GENERAL.—Subsection (d) of section 414 of
6 the Internal Revenue Code of 1986 (relating to govern-
7 mental plans) is amended to read as follows:

8 “(d) GOVERNMENTAL PLAN.—

9 “(1) IN GENERAL.—For purposes of this part,
10 the term ‘governmental plan’ means—

11 “(A) a plan established and maintained for
12 its employees by the Government of the United
13 States, by the government of any State or polit-
14 ical subdivision thereof, or by any agency or in-
15 strumentality of any of the foregoing,

16 “(B) any plan to which the Railroad Re-
17 tirement Act of 1935 or 1937 applies and which
18 is financed by contributions required under that
19 Act,

20 “(C) any plan of an international organiza-
21 tion which is exempt from taxation by reason of
22 the International Organizations Immunities Act
23 (59 Stat. 669), or

24 “(D) a plan which is established and main-
25 tained by an Indian tribal government (as de-
26 fined in section 7701(a)(40)), a subdivision of

1 an Indian tribal government (determined in ac-
2 cordance with section 7871(d)), or an agency or
3 instrumentality of either, and all of the partici-
4 pants of which are employees of such entity
5 substantially all of whose services as such an
6 employee are in the performance of essential
7 governmental functions but not in the perform-
8 ance of commercial activities (whether or not an
9 essential government function).

10 “(2) SPECIAL RULE FOR EMERGENCY RE-
11 SPONSE PROVIDERS.—For purposes of paragraph
12 (1), a public safety agency (described in section
13 501(c) and exempt from taxation under section
14 501(a)) that employs emergency response providers
15 (defined in section 2 of the Homeland Security Act
16 of 2002 (6 U.S.C. 101)), substantially all of whose
17 services as emergency response providers are in the
18 performance of firefighting services or out-of-hos-
19 pital emergency medical services for a political sub-
20 division of a State under a contract between such
21 public safety agency and the political subdivision of
22 a State, may opt to join the governmental plan of
23 such State or political subdivision.”.

1 (b) **EFFECTIVE DATE.**—The amendment made by
2 this section shall apply to plan years beginning after the
3 date of the enactment of this Act.

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