

118TH CONGRESS
1ST SESSION

H. R. 5241

To amend the Internal Revenue Code of 1986 to provide that governmental pension plans may include certain firefighters, emergency medical technicians, and paramedics, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 18, 2023

Mr. MURPHY (for himself, Mr. MCHENRY, Ms. FOXX, Mr. HUDSON, Mr. ROUZER, Mr. BISHOP of North Carolina, and Mr. EDWARDS) introduced the following bill; which was referred to the Committee on Education and the Workforce, and in addition to the Committee on Ways and Means, 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

A BILL

To amend the Internal Revenue Code of 1986 to provide that governmental pension plans may include certain 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) INTERNAL REVENUE CODE OF 1986.—Section
6 414(d) of the Internal Revenue Code of 1986 is amended
7 by inserting after the first sentence the following new sen-
8 tence: “A plan shall not fail to be a ‘governmental plan’
9 under the preceding sentence solely because such plan al-
10 lows participation by a public safety agency (described in
11 section 501(c) and exempt from taxation under section
12 501(a)) solely with respect to the employees of such agen-
13 cy who are emergency response providers (defined in sec-
14 tion 2 of the Homeland Security Act of 2022 (6 U.S.C.
15 101)), substantially all of whose services as emergency re-
16 sponse providers are in the performance of firefighting
17 services or out-of-hospital emergency medical services for
18 a political subdivision of a State under a contract between
19 such public safety agency and the political subdivision of
20 a State.”.

21 (b) EMPLOYEE RETIREMENT INCOME SECURITY ACT
22 OF 1974.—Section 3(32) of the Employee Retirement In-
23 come Security Act of 1974 (29 U.S.C. 1002(32)) is
24 amended by inserting after the first sentence the following
25 new sentence: “A plan shall not fail to be a ‘governmental
26 plan’ under the preceding sentence solely because such

1 plan allows participation by a public safety agency (de-
2 scribed in section 501(c) of the Internal Revenue Code of
3 1986 and exempt from taxation under section 501(a) of
4 such Code) solely with respect to the employees of such
5 agency who are emergency response providers (defined in
6 section 2 of the Homeland Security Act of 2022 (6 U.S.C.
7 101)), substantially all of whose services as emergency re-
8 sponse providers are in the performance of firefighting
9 services or out-of-hospital emergency medical services for
10 a political subdivision of a State under a contract between
11 such public safety agency and the political subdivision of
12 a State.”.

13 (c) CONFORMING AMENDMENTS.—

14 (1) Section 4021(b)(2) of the Employee Retirement
15 Income Security Act of 1974 (29 U.S.C.
16 1321(b)(2)) is amended by inserting “(or public
17 safety agency employees described in the second sen-
18 tence of section 3(32))” after “established and
19 maintained for its employees”.

20 (2) Section 415(b)(2)(H)(ii)(I) of the Internal
21 Revenue Code of 1986 is amended by inserting “de-
22 scribed in the second sentence of section 414(d) or”
23 after “As a full-time employee”.

24 (3) Section 415(b)(10)(A) of such Code is
25 amended by inserting “(or public safety agency em-

1 ployees described in the second sentence of section
2 414(d))” after “maintained for its employees”.

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

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