

AMENDMENT NO. 1

Calendar No. \_\_\_\_\_

Purpose: To amend the Employee Retirement Income Security Act of 1974 to provide that governmental pension plans may include certain firefighters, emergency medical technicians, and paramedics, and for other purposes.

IN THE SENATE OF THE UNITED STATES—117th Cong., 2d Sess.

**S. 4353**

To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1986 to improve retirement plan provisions, and for other purposes.

Referred to the Committee on \_\_\_\_\_ and  
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. BURR

Viz:

1 At the end of title VII, add the following:

2 **SEC. 703. INCLUSION OF CERTAIN FIREFIGHTERS, EMER-**

3 **GENCY MEDICAL TECHNICIANS, AND PARA-**

4 **MEDICS IN GOVERNMENTAL PENSION PLANS.**

5 (a) IN GENERAL.—Section 3(32) of the Employee  
6 Retirement Income Security Act of 1974 (29 U.S.C.  
7 1002(32)) is amended—

8 (1) in the first sentence, by striking “The  
9 term” and inserting “(A) The term”;

1           (2) by striking “function)” and inserting the  
2           following: “function). The term ‘governmental plan’  
3           also includes a plan which is established by a quali-  
4           fied State or political subdivision thereof and main-  
5           tained by a public safety agency which is described  
6           in section 501(c) of the Internal Revenue Code of  
7           1986 and exempt from taxation under section  
8           501(a) of such Code, and all of the participants of  
9           which are employees of such agency who are emer-  
10          gency response providers (defined in section 2 of the  
11          Homeland Security Act of 2002 (6 U.S.C. 101)),  
12          substantially all of whose services as emergency re-  
13          sponse providers are in the performance of fire-  
14          fighting services or out-of-hospital emergency med-  
15          ical services for a political subdivision of a qualified  
16          State under a contract between such public safety  
17          agency and the political subdivision of a qualified  
18          State.”; and

19           (3) by adding at the end the following:

20          “(B) For purposes of this paragraph, the term ‘quali-  
21          fied State’ means a State with legislation in effect for any  
22          period of time before July 2, 1977, rendering full-time,  
23          paid volunteer firefighters eligible to participate in the re-  
24          tirement system of a political subdivision of the State.”.

1       (b) PBGC EXCEPTION.—Section 4021(b)(2) of such  
2 Act is amended by striking “described in the last sentence  
3 of section 3(32)” and inserting “described in either of the  
4 last 2 sentences of section 3(32);”.

5       (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to plan years beginning after the  
7 date of the enactment of this Act.