

#1

Thia Smith

AMENDMENT NO. _____ Calendar No. _____

Purpose: To provide parity for tribes with respect to certain retirement plan provisions, and for other purposes.

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

(no.) S. 4353

(title) 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 Ms. SMITH (for
herself and Ms. Murkowski).

Viz:

1 On page 35, after line 18, insert the following:

2 **SEC. 110. RECOGNITION OF TRIBAL GOVERNMENT DOMES-**

3 **TIC RELATIONS ORDERS.**

4 (a) AMENDMENT OF INTERNAL REVENUE CODE OF
5 1986.—

6 (1) IN GENERAL.—Clause (ii) of section
7 414(p)(1)(B) of the Internal Revenue Code of 1986
8 is amended by inserting “or Tribal” after “State”.

9 (2) CONFORMING AMENDMENT.—Subparagraph
10 (B) of section 414(p)(1) of such Code is amended by
11 adding at the end the following flush sentence:

1 "For purposes of clause (ii), the term 'Tribal'
2 with respect to a domestic relations law means
3 such a law which is issued by or under the laws
4 of an Indian tribal government."

5 (b) AMENDMENT OF EMPLOYEE RETIREMENT IN-
6 COME SECURITY ACT OF 1974.—

7 (1) IN GENERAL.—Section 206(d)(3)(B)(ii)(II)
8 of the Employee Retirement Income Security Act of
9 1974 (29 U.S.C. 1056(d)(3)(B)(ii)(II)) is amended
10 by inserting "or Tribal" after "State".

11 (2) CONFORMING AMENDMENT.—Section
12 206(d)(3)(B) of such Act is amended by adding at
13 the end the following flush sentence:

14 "For purposes of clause (ii)(II), the term 'Trib-
15 al' with respect to a domestic relations law
16 means such a law which is issued by or under
17 the laws of an Indian tribal government (as de-
18 fined in section 7701(a)(40) of the Internal
19 Revenue Code of 1986)."

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to domestic relations orders re-
22 ceived by plan administrators after December 31, 2022,
23 including any such order which is submitted for reconsid-
24 eration after such date.