

116TH CONGRESS  
2D SESSION

# H. R. 5792

To amend the Internal Revenue Code of 1986 to repeal the restrictions on which designated beneficiaries may receive over the life of the beneficiary the required distributions from a defined contribution plan.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 2020

Mr. POSEY introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the restrictions on which designated beneficiaries may receive over the life of the beneficiary the required distributions from a defined contribution plan.

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. SHORT TITLE.**

4 This Act may be cited as the “SECURE Fix Act of  
5 2020”.

1 **SEC. 2. REPEAL OF MODIFICATIONS OF REQUIRED DIS-**  
2 **TRIBUTION RULES FOR DESIGNATED BENE-**  
3 **FICIARIES.**

4 (a) **IN GENERAL.**—Section 401(a)(9) of the Internal  
5 Revenue Code of 1986 is amended by striking subpara-  
6 graph (H).

7 (b) **CONFORMING AMENDMENT.**—Section  
8 401(a)(9)(E) of such Code is amended to read as follows:  
9 “(E) **DESIGNATED BENEFICIARY.**—For  
10 purposes of this paragraph, the term ‘des-  
11 ignated beneficiary’ means any individual des-  
12 ignated as a beneficiary by the employee.”.

13 (c) **EFFECTIVE DATE.**—The amendments made by  
14 this section shall take effect as if included in the enact-  
15 ment of section 401 of the Setting Every Community Up  
16 for Retirement Enhancement Act of 2019.

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