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WITHDRAWAL SHEET **Ronald Reagan Library**

Collection: BARR, WILLIAM L.: Files

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DOCUMENT NO. AND TYPE	SUBJECT/TITLE	DATE	RESTRICTION
1. memo	Michael Uhlmann to Edwin Harper re: Legislative package on Pension Discrimination, 3p	2/28/83	P5(CB) 19/00

RESTRICTION CODES

Presidential Records Act - [44 U.S.C. 2204(a)]

- P-1 National security classified information [(a)(1) of the PRA].
 P-2 Relating to appointment to Federal office [(a)(2) of the PRA].
- Release would violate a Federal statute [(a)(3) of the PRA].
- Release would disclose trade secrets or confidential commercial or financial information ((a)(4) of the PRA).
- Release would disclose confidential advice between the President and his advisors, or between such advisors [(a)(5) of the PRA].

 Release would constitute a clearly unwarranted invasion of personal privacy [(a)(6) of
- the PRA
- Closed in accordance with restrictions contained in donor's deed of gift.

Freedom of Information Act - [5 U.S.C. 552(b)]

- F-1 National security classified information [(b)(1) of the FOIA].
 F-2 Release could disclose internal personnel rules and practices of an agency [(b)(2) of the FOIA].
- Release would violate a Federal statue [(b)(3) of the FOIA]. Release would disclose trade secrets or confidential commercial or financial information [(b)(4) of the FOIA].
- F-6 Release would constitute a clearly unwarranted invasion of personal privacy [(b)(6) of the FOIA].
- Release would disclose information compiled for law enforcement purposes [(b)(7) of the FOIA].
 Release would disclose information concerning the regulation of financial institutions
- [(b)(8) of the FOIA].
 Release would disclose geological or geophysical information concerning wells [(b)(9) of the FOIA]

THE WHITE HOUSE

WASHINGTON

February 28, 1983

FOR:

EDWIN L. HARPER

FROM:

MICHAEL M. UHLMANN

SUBJECT:

Legislative Package on Pension Discrimination

You stated last week that you wanted the sex discrimination insurance package readied for transmission to The Hill by March 8, the timing to coincide with the President's meeting with Republican Congresswomen,. For the reasons set forth below, I think it would be ill-advised to transmit legislation at this time.

There is substantial agreement in the CCLP working group for including the following elements in a legislative proposal:

- (1) Equalize pension benefits by prohibiting gender-based actuarial tables on a prospective basis.
- (2) Protect older women by requiring spousal consent before survivor benefits could be waived.
- (3) Protect younger women by lowering to 21 years the age at which workers must be permitted to participate in a pension plan (i.e., start earning credits).
- (4) Neutralize the adverse consequences of taking maternity leave by providing that no break in service would occur.

There is no major controversy on the last three items, which have been incorporated in one form or another in various proposals now pending on The Hill. By the same token, none of the three is deemed to be of earth-shaking importance.

The equal-benefits proposal will be controversial, and by announcing it at this time, chances are far greater that we will be jeered rather than cheered. Consider:

o Because our proposal does not address the non-pension areas of insurance (and we do not now have the information to make an assessment), it will be criticized as a pale imitation of H.R. 100, which appears to promise so much. There is no reason whatsoever for any women's group to support anything less than H.R. 100 at this time. Even if some were disposed to say nice things (why, I do not know), they would be effectively prevented from

doing so by their sister organizations, which in the spirit of all ideological interest groups would condemn any departure from the "party line". It must not be forgotten that the women's organizations compete with one another for leadership of the movement. That competition is measured not only in terms of ideological purity, but in terms of membership and fund-raising. They have far more to gain in condemning rather than praising our pale imitation of H.R. 100. In short, proposing legislation of the sort we have in mind at this point could have exactly the opposite effect of the one you seek.

The foregoing is a particularly likely outcome because our prospective solution would be criticized by women's groups as a "retreat" from our petition in Spirt. Our memorandum in support of Ms. Spirt did not specifiy the form of relief required by Title VII, but EEOC participated below on the question of relief in support of retroactivity. Women's organizations have gratuitously assumed that the prospective/retroactive question has already been settled in their favor. contrast, the dominant position within the Administration is that Manhart is open on this point. In any event, because our brief in Spirt did not address the issue, we at least have the benefit of ambiguity at the moment. Coming out for prospective relief in legislation now would open us to severe criticism that we are offering less than what is now available under EEOC regulations and certain lower court decisions.

Labor, Justice, Treasury, and EEOC strongly concur in this judgment, and believe we should keep our powder dry for the time-being. The real debate on H.R. 100 and similar legislation is only now beginning to heat up. Until recently, it's been pretty much a case of being for the bill or against "women's rights". But as more and more females discover what the elimination of gender distinctions in insurance will do to their premiums, and as the likes of Mayor Koch weigh in against the bill's adverse impact on public employee pension funds, the politics of this issue are going to change, and may change sharply.

It is yet too early to hazard anything more than a guess, but a good one is that H.R. 100 as it now stands will not emerge from Congress. A premature entry onto the battlefield by the Administration, however, will invite severe criticism from those who still believe that the bill is alive and well, place us permanently on the defensive, and make us a convenient scapegoat if the bill undergoes substantial change for reasons wholly beyond our control.

Alternative Scenario for March 8

Rather than sending legisltion up now, I would propose the following script for March 8:

(1) Present to the Congresswomen a detailed summary of our efforts on behalf of women to date. This would include, but need not be limited to

--information on personnel

- --summary of 50-States Project (they issued their report last month)
- --summary of Legal Equity Task Force (this is the Executive Order drill to review federal statutes and regulations)
- (2) Present a detailed breakdown of the Economic Equity Act, which shows that the greater part of the original Act has already been enacted with our support.
- (3) Reiteration of the President's concerns on pension equity, giving more detail than the SOTU, but drawing up short of announcing a specific package. Bottom line: as we pledged in testimony last week, we will work with Congress to produce meaningful legislation this year.
- (4) Have the President announce his plans to create a presidential commission to study and report on the effects of eliminating gender-based actuarial tables in all forms of insurance other than pensions. Put the Commission on a short hook, e.g., six months, and postpone any legislative proposal on this front until after the Commission reports.



DATE: 4-20-83

TO: BILL BARR

FROM: B SECFRIBGE

OMB FORM 38 REV AUG 73 98TH CONGRESS 1st Session S. 19

To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to assure equality of economic opportunities for women and men under retirement plans.

IN THE SENATE OF THE UNITED STATES

JANUARY 26 (legislative day, JANUARY 25), 1983

Mr. Dole (for himself, Mr. Long, Mr. Heinz, Mr. Danforth, and Mr. Wallop) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

- To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to assure equality of economic opportunities for women and men under retirement plans.
 - 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.
 - This Act may be cited as the "Retirement Equity Act of
 - 5 1983".

1	SEC. 2. LOWERING OF AGE LIMITATION FOR MINIMUM PAR-
2	TICIPATION STANDARDS.
3	(a) AMENDMENT OF ERISA.—Subparagraphs (A)(i)
4	and (B)(ii) of section 202(a)(1) of the Employee Retirement
5	Income Security Act of 1974 (29 U.S.C. 1052(a)(1)(A)(i) and
6	(B)(ii)) are amended by striking out "25" each place it ap-
7	pears and inserting in lieu thereof "21".
8	(b) AMENDMENT OF THE INTERNAL REVENUE CODE
9	OF 1954.—Subparagraphs (A)(i) and (B)(ii) of section
10	410(a)(1) of the Internal Revenue Code of 1954 (relating to
11	minimum age requirement for participation) are amended by
12	striking out "25" each place it appears and inserting in lieu
13	thereof "21".
14	SEC. 3. CERTAIN MATERNITY OR PATERNITY LEAVE NOT
15	TREATED AS A BREAK IN SERVICE.
16	(a) AMENDMENT OF ERISA.—Subsection (b) of section
17	202 of the Employee Retirement Income Security Act of
18	1974 (29 U.S.C. 1052(b)) is amended by adding at the end
19	thereof the following new paragraph:
20	"(5) In the case of any individual who is absent from
21	work for any consecutive period—
22	"(A) by reason of the birth of a child of the indi-
23	vidual, or
24	"(B) for purposes of caring for such child during
25	the period immediately following such birth,

1	the hours of service (not in excess of 501) which would have
2	been credited to such individual but for such absence shall be
3	treated as hours of service solely for purposes of determining
4	whether a break in service has occurred.".
5	(b) AMENDMENT OF THE INTERNAL REVENUE CODE
6	of 1954.—Paragraph (5) of section 410(a) of the Internal
7	Revenue Code of 1954 (relating to breaks in service) is
8	amended by adding at the end thereof the following new sub-
9	paragraph:
10	"(E) SPECIAL RULE FOR MATERNITY OR
11	PATERNITY LEAVE.—In the case of any individu-
12	al who is absent from work for any consecutive
13	period-
14	"(i) by reason of the birth of a child of
15	the individual, or
16	"(ii) for purposes of caring for such
17	child during the period immediately following
18	such birth,
19	the hours of service (not in excess of 501) which
20	would have been credited to such individual but
21	for such absence shall be treated as hours of serv-
22	ice solely for purposes of determining whether a
23	break in service has occurred.".

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1	SEC. 4. SPOUSAL CONȘENT REQUIRED FOR ELECTION NOT TO
2	TAKE JOINT AND SURVIVOR ANNUITY; DI
3	VORCES AFTER ANNUITY STARTING DATE.
4	(a) SPOUSAL ELECTION.—
5	(1) AMENDMENT OF EBISA.—Subsection (e) of
6	section 205 of the Employee Retirement Income Secu-
7	rity Act of 1974 (29 U.S.C. 1055(e)) is amended to
8	read as follows:
9	"(e) A plan shall not be treated as satisfying the require-
10	ments of this section unless, under the plan-
11	"(1) each participant has a reasonable period (as
12	prescribed by the Secretary of the Treasury by regula-
13	tions) before the annuity starting date during which the
14	participant may elect in writing (after having received
15	a written explanation of the terms and conditions of
16	the joint and survivor annuity and the effect of an elec-
17	tion under this subsection) not to take such joint and
18	survivor annuity, and
19	"(2) such an election will not be effective unless
20	the spouse of the participant (as of the time such elec-
21	tion is made) consents in writing to such an election
22	and such consent is witnessed by a plan representative
23	or a notary public.".
24	(2) AMENDMENT OF THE INTERNAL REVENUE
25	CODE OF 1954.—Subparagraph (E) of section
26	401(a)(11) of the Internal Revenue Code of 1954 (re-

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lating to joint and	survivor	annuity)	is	amended	to	read
as follows:						

"(E) A plan shall not be treated as satisfying the requirements of this section unless, under the plan—

"(i) each participant has a reasonable period (as prescribed by the Secretary by regulations) before the annuity starting date during which the participant may elect in writing (after having received a written explanation of the terms and conditions of the joint and survivor annuity and the effect of an election under this paragraph) not to take such joint and survivor annuity, and

"(ii) such an election will not be effective unless the spouse of the participant (as of the time such election is made) consents in writing to such an election and such consent is witnessed by a plan representative or a notary public.".

(b) DIVORCES AFTER ANNUITY STARTING DATE.—

(1) AMENDMENT OF ERISA.—Subsection (d) of section 205 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1055(d)) is amended by adding at the end thereof the following new sentence:

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"In the case of an individual who was the spouse of the participant on the annuity starting date and who survives the participant, a plan shall not be treated as satisfying the requirements of this paragraph unless the plan treats such individual as if such individual were the spouse of the participant on the date of death of the participant (whether or not divorced after the annuity starting date).".

(2) AMENDMENT TO THE INTERNAL REVENUE section 1954.—Subparagraph (D) of 401(a)(11) of the Internal Revenue Code of 1954 (relating to joint and survivor annuity) is amended by adding at the end thereof the following new sentence: "In the case of an individual who was the spouse of the participant on the annuity starting date and who survives the participant, a plan shall not be treated as satisfying the requirements of this section unless the plan treats such individual as if such individual were the spouse of the participant on the date of death of the participant (whether or not divorced after the annuity starting date).".

- 22 SEC. 5. SPECIAL RULES FOR ASSIGNMENT IN DIVORCE, ETC.
- 23 PROCEEDINGS.
- 24 (a) Prohibition Against Assignment Not To 25 Apply in Divorce, Etc., Proceedings.—

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1	(1) AMENDMENT OF ERISA.—Subsection (d) of
2	section 206 of the Employee Retirement Income Secu-
3	rity Act of 1974 (29 U.S.C. 1056(d)) is amended by
4	adding at the end thereof the following new para-
5	graphs:
6	"(3) Except as provided in paragraph (4), paragraph (1)
7	shall not apply in the case of a judgment, decree, or order
8	(including an approval of a property settlement agreement)
9	relating to child support, alimony payments, or marital prop-
10	erty rights which is made pursuant to a State domestic rela-
11	tions law (whether of the common law or community proper-
12	ty type) and which—
13	"(A) creates or recognizes the existence of an in-
14	dividual's right to receive all or a portion of the bene-
15	fits to which a participant's designated beneficiary
16	would otherwise be entitled under a pension plan,
17	"(B) clearly identifies—
18	"(i) such participant;
19	"(ii) the amount or percentage of such bene-
20	fits to be paid to such individual;
21	"(iii) the number of payments to which such
22	judgment, decree, or order applies; and
23	"(iv) the name and mailing address of such
24	individuals, and
25	"(C) does not require such plan—

1	"(i) to alter the effective date, timing, form,
2	duration, or amount of any benefit payments
3	under the plan; or
4	"(ii) to honor any election which is not pro-
5	vided for under the plan or which is made by a
_6	person other than a participant or beneficiary.
7	"(4)(A) The total amount of benefits which may be as-
8	signed or alienated by reason of paragraph (3) shall not
9	exceed the amount of the accrued benefit of the participant or
10	beneficiary.
11	"(B) The Secretary of the Treasury shall by regulation
12	prescribe the method and time for determining the amount
13	described under subparagraph (A).".
14	(2) AMENDMENT OF THE INTERNAL REVENUE
15	CODE OF 1954.—Paragraph (13) of section 401(a) of
16	the Internal Revenue Code of 1954 (relating to assign-
17	ment of benefit) is amended—
18	(A) by inserting "(A)" after "(13)"; and
19	(B) by adding at the end thereof the follow-
20	ing new subparagraphs:
21	"(B) Except as provided in subparagraph (C), sub-
22	paragraph (A) shall not apply in the case of a judg-
23	ment, decree, or order (including an approval of a
24	property settlement agreement) relating to child sup-
25	port, alimony payments, or marital property rights

n,		1	which is made pursuant to a State domestic relations
ts		2	law (whether of the common law or community proper-
		3	ty type) and which—
0-		4	"(i) creates or recognizes the existence of an
a		5	individual's right to receive all or a portion of the
		6	benefits to which a participant's designated benefi-
S-		7	ciary would otherwise be entitled under a pension
ot	•	8	plan,
or		9	"(ii) clearly identifies—
		10	"(I) such participant;
n		11	"(II) the amount or percentage of such
nt		12	benefits to be paid to such individual;
		13	"(III) the number of payments to which
E		14	such judgment, decree, or order applies; and
of		15	"(IV) the name and mailing address of
-	•	16	such individuals, and
	·	17	"(iii) does not require such plan—
	1	18	"(I) to alter the effective date, timing,
-		19	form, duration, or amount of any benefit pay-
		20	ments under the plan; or
-		21	"(II) to honor any election which is not
-	•	22	provided for under the plan or which is made
a		23	by a person other than a participant or bene-
-		24	ficiary.

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1	"(C)(i) The total amount of benefits which may be
2	assigned or alienated by reason of subparagraph (B)
3	shall not exceed the amount of the accrued benefit of
4	the participant or beneficiary.
5	"(ii) The Secretary of the Treasury shall by regu-
6	lation prescribe the method and time for determining
7	the amount described under clause (i).".
8	(b) Plan Requirements Relating to Method of
9	DISTRIBUTION.—
10	(1) AMENDMENT OF ERISA.—Section 206 of the
11	Employee Retirement Income Security Act of 1974
12	(29 U.S.C. 1056) is amended by adding at the end
13	thereof the following new subsection:
14	"(e)(1) Each pension plan which makes a qualified di-
15	vorce distribution shall—
16	"(A) if such plan provides benefits in the form of
17	an annuity, make a single life annuity available to any
18	individual receiving such qualified divorce distribution,
19	and
20	"(B) not later than the plan year in which benefits
21	are made available to the participant with respect to
22	whom such qualified divorce distribution relates, make
23	such divorce distribution available to the recipient.
24	"(2) A pension plan shall not be treated as failing to
25	meet the requirements of this title if such plan-

1	"(A) requires a qualified divorce distribution to be
2	made (and makes such distribution), or
3	"(B) makes a qualified divorce distribution,
4	in the form of a total distribution within a single calendar
5	year.
6	"(3) For purposes of this subsection, the term 'qualified
7	divorce distribution' means the payment of benefits to an in-
8	dividual by reason of any judgment, decree, or order de-
9	scribed in subsection (d)(3) (after application of subsection
10	(d)(4)).".
11	(2) AMENDMENT OF THE INTERNAL REVENUE
12	CODE OF 1954.—Section 401(a) of the Internal Reve-
13	nue Code of 1954 (relating to requirements for qualifi-
14	cation) is amended by adding at the end thereof the fol-
15	lowing new paragraph:
16	"(25)(A) Each pension plan which makes a quali-
17	fied divorce distribution shall—
18	"(i) if such plan provides benefits in the form
19	of an annuity, make a single life annuity available
20	to any individual receiving such qualified divorce
21	distribution, and
22	"(ii) not later than the plan year in which
23	benefits are made available to the participant with
24	respect to whom the qualified divorce distribution

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1	relates, make such qualified divorce distribution
2	available to the recipient.
3	"(B) A pension plan shall not be treated as failing
4	to meet the requirements of this section if such plan-
5	"(i) requires a qualified divorce distribution
6	to be made (and makes such distribution), or
7	"(ii) makes a qualified divorce distribution,
8	in the form of a total distribution within a single calen-
9	dar year.
10	"(C) For purposes of this paragraph, the term
11	'qualified divorce distribution' means the payment of
12	benefits to any individual by reason of any judgment,
13	decree, or order described in paragraph (13)(B) (after
14	application of paragraph (13)(C)).".
15	(c) Tax Treatment of Divorce Distributions.—
16	(1) Allocation of investment in the con-
17	TRACT.—Subsection (m) of section 72 of the Internal
18	Revenue Code of 1954 (relating to special rules appli-
19	cable to employee annuities and distributions under em-
20	ployee plans) is amended by adding at the end thereof
21	the following new paragraph:
22	"(10) Determination of investment in the
23	CONTRACT IN THE CASE OF QUALIFIED DIVORCE DIS-
24	TRIBUTIONS.—Under regulations prescribed by the
25	Secretary, in the case of a qualified divorce distribution

1 .	(as defined in section 401(a)(25)(C)), the investment in
2	the contract as of the date prescribed in such regula-
3	tions shall be allocated on a pro rata basis between
4	such distribution and any other benefits to which such
5	distribution relates.".
6	(2) QUALIFIED DIVORCE DISTRIBUTION NOT
7	TREATED AS LUMP SUM DISTRIBUTION FOR CERTAIN
8	PURPOSES.—Subparagraph (A) of section 402(e)(4) of
9	such Code (defining lump sum distribution) is amended
10	by adding at the end thereof the following new sen-
11	tence: "For purposes of this section and section 403, a
12	qualified divorce distribution (as defined in section
13	401(a)(25)(C)) shall not be treated as a lump sum dis-
14	tribution.".
15	(3) ROLLOVER OF QUALIFIED DIVORCE DISTRI-
16	BUTIONS.—Paragraph (6) of section 402(a) of such
17	Code (relating to special rules for rollovers) is amended
18	by adding at the end thereof the following new subpar-
19	agraph:
20	"(F) QUALIFIED DIVORCE DISTRIBU-
21	TIONS.—If—
22	"(i) within one taxable year of the re-
23	cipient, the balance to the credit of the ac-
24	count of the recipient by reason of any judg-
25	ment, decree, or order described in section

1	401(a)(13)(B) is distributed or paid to the re-
2	cipient in qualifying divorce distributions (as
3	defined in section 401(a)(25)(C)),
4	"(ii) the recipient transfers any portion
5	of the property the recipient receives in such
6	distributions to an eligible retirement plan
7	described in subclause (I) or (II) of para-
8	graph (5)(D)(iv), and
9	"(iii) in the case of a distribution of
10	property other than money, the amount so
11	transferred consists of the property distrib-
12	uted,
13	then the portion of any qualified divorce distribu-
14	tion so transferred shall be treated as a distribu-
15	tion described in paragraph (5)(A).".
16	(4) Conforming amendments.—Sections ·
17	404(a)(2) of such Code and 805(d)(3) of such Code are
18	each amended by striking out "and (22)" and inserting
19	in lieu thereof "(22), and (25)".
20	SEC. 6. INCREASE IN ALLOWABLE MANDATORY DISTRIBU-
21	TIONS FROM \$1,750 TO \$3,500.
22	(a) AMENDMENT OF ERISA.—Paragraph (1) of section
23	204(d) of the Employee Retirement Income Security Act of
24	1974 (29 U.S.C. 1054(d)) is amended by striking out
25	"\$1,750" and inserting in lieu thereof "\$3,500".

- 1 (b) AMENDMENT OF THE INTERNAL REVENUE CODE
- 2 of 1954.—Subparagraph (B) of section 411(a)(7)(B) of the
- 3 Internal Revenue Code of 1954 (relating to effect of certain
- 4 distributions) is amended by striking out "\$1,750" and in-
- 5 serting in lieu thereof "\$3,500".
- 6 SEC. 7. PARTICIPANT TO BE NOTIFIED THAT BENEFITS MAY
- 7 BE FORFEITABLE.
- 8 (a) AMENDMENT OF ERISA.—Section 105 of the Em-
- 9 ployee Retirement Income Security Act of 1974 (29 U.S.C.
- 10 1025) is amended by adding at the end thereof the following
- 11 new subsection:
- 12 "(e) Any statement under this section shall include a
- 13 notice to the plan participant of any benefits which are
- 14 forfeitable if the participant dies before a certain date.".
- 15 (b) AMENDMENT OF THE INTERNAL REVENUE CODE
- 16 OF 1954.—Subsection (e) of section 6057 of the Internal
- 17 Revenue Code of 1954 (relating to individual statement to
- 18 participants) is amended by adding at the end thereof the
- 19 following new sentence: "Such statement shall also include a
- 20 notice to the participant of any benefits which are forfeitable
- 21 if the participant dies before a certain date.".
- 22 SEC. 8. EFFECTIVE DATES.
- 23 (a) In General.—Except as otherwise provided in this
- 24 section, the amendments made by this section shall apply-

- 1 (1) in the case of any plan which is not in exist-2 ence on January 25, 1982, to years ending after Janu-3 ary 25, 1982, and
- 4 (2) in the case of plans in existence on January 5 25, 1982, to years beginning after December 31,
- 7 (b) Assignment and Alienation.—The amendments
- 8 made by subsection (a) of section 5 shall take effect on the
- 9 date of the enactment of this Act.

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- 10 (c) Increase in Allowable Mandatory Distribu-
- 11 TIONS.—The amendments made by section 6 shall apply to
- 12 years ending after the date of the enactment of this Act.

1 - tudden title
2 - Section 1069 EEA

3 - " 108"" (but dept.)

94 - " 1089 ZEA (but dept)

5 - " 1049 EEA

6 - Werease from 1750 to 3500 allowable dist.

7 - Acction 103