

109TH CONGRESS
1ST SESSION

S. 162

To amend chapter 99 of the Internal Revenue Code of 1986 to clarify that certain coal industry health benefits may not be modified or terminated.

IN THE SENATE OF THE UNITED STATES

JANUARY 25, 2005

Mr. ROCKEFELLER introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend chapter 99 of the Internal Revenue Code of 1986 to clarify that certain coal industry health benefits may not be modified or terminated.

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. PROTECTION OF COAL INDUSTRY HEALTH
4 BENEFITS.**

5 Section 9711(g) of the Internal Revenue Code of
6 1986 (relating to rules applicable to this part and part
7 II) is amended by adding at the end the following new
8 paragraph:

9 “(3) PROHIBITION ON TERMINATION AND MODI-
10 FICATION OF BENEFITS.—Except as provided in

1 subsection (d), the benefits required to be provided
2 by a last signatory operator under this chapter may
3 not be terminated or modified by any court in a pro-
4 ceeding under title 11 of the United States Code or
5 by agreement at any time when such operator is
6 participating in such a proceeding.”.

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