

HOUSE BILL NO. 449

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTIETH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE THERRIAULT

Introduced: 2/18/98

Referred: State Affairs

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to certain individual retirement accounts."

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

3 * Section 1. AS 09.38.017(e)(3) is amended to read:

4 (3) "retirement plan" means a retirement plan that is qualified under 26
5 U.S.C. 401(a), 26 U.S.C. 403(a), 26 U.S.C. 403(b), 26 U.S.C. 408, 26 U.S.C. 408A,
6 or 26 U.S.C. 409 (Internal Revenue Code).

7 * Sec. 2. APPLICABILITY. In AS 09.38.017(e)(3), as amended by sec. 1 of this Act, the
8 reference to a retirement plan that qualifies under 26 U.S.C. 408A means a retirement plan
9 that is established under 26 U.S.C. 408A on or after January 1, 1998.