



LAWS OF ALASKA

1998

Source
CSHB 449(STA)

Chapter No.
122

AN ACT

Relating to certain individual retirement accounts; and providing for an effective date.

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

THE ACT FOLLOWS ON PAGE 1

Approved by the Governor: June 22, 1998
Actual Effective Date: June 23, 1998

AN ACT

1 Relating to certain individual retirement accounts; and providing for an effective date.

2

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.

10 * **Sec. 3.** This Act takes effect immediately under AS 01.10.070(c).