## **REPORTS OF STANDING COMMITTEES**

## MR. PRESIDENT:

The Committee on **Judiciary** recommends **SB 237** be amended on page 1, in line 27, after "parent" by inserting "accumulates a child support arrearage and"; in line 31, after "shall" by inserting ", upon the occurrence of a distributable event as defined by the terms of the qualified plan,"; in line 32, by striking all after "to"; in line 33, by striking all before "until" and inserting "pay the arrearage with a one-time lump-sum distribution";

On page 2, in line 3, by striking all after "(A)"; by striking all in line 4; in line 5, by striking all before the semicolon and inserting "Not require a plan to make any distributions that are not otherwise authorized by the terms of the plan;

(B) be subject to early withdrawal penalties and taxable income as a distribution";

On page 3, in line 10, by striking "retiremant" and inserting "retirement"; and the bill be passed as amended.

Chairperson