

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to contributions for taxable years
3 beginning after December 31, 2005.

4 **Subtitle B—Certain Pension**
5 **Provisions Made Permanent**

6 **SEC. 811. PENSIONS AND INDIVIDUAL RETIREMENT AR-**
7 **RANGEMENT PROVISIONS OF ECONOMIC**
8 **GROWTH AND TAX RELIEF RECONCILIATION**
9 **ACT OF 2001 MADE PERMANENT.**

10 Title IX of the Economic Growth and Tax Relief Rec-
11 onciliation Act of 2001 shall not apply to the provisions
12 of, and amendments made by, subtitles A through F of
13 title VI of such Act (relating to pension and individual
14 retirement arrangement provisions).

15 **SEC. 812. SAVER'S CREDIT.**

16 Section 25B of the Internal Revenue Code of 1986
17 (relating to elective deferrals and IRA contributions by
18 certain individuals) is amended by striking subsection (h).