

110TH CONGRESS  
1ST SESSION

# H. R. 3594

To amend the Internal Revenue Code of 1986 to make permanent law the penalty-free distributions from retirement plans to individuals called to active duty.

---

## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2007

Mr. LAMPSON introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to make permanent law the penalty-free distributions from retirement plans to individuals called to active duty.

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. SHORT TITLE.**

4       This Act may be cited as the “America’s Heroes Tax  
5       Relief Act of 2007”.

1 **SEC. 2. PENALTY-FREE DISTRIBUTIONS FROM RETIRE-**  
2 **MENT PLANS TO INDIVIDUALS CALLED TO**  
3 **ACTIVE DUTY MADE PERMANENT LAW.**

4 (a) IN GENERAL.—Subparagraph (G) of section  
5 72(t)(2) of the Internal Revenue Code of 1986 is amended  
6 by striking clause (iv).

7 (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall apply to distributions after December 31,  
9 2007.

○