

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.

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