

114TH CONGRESS  
1ST SESSION

# H. R. 2146

To amend the Internal Revenue Code of 1986 to allow Federal law enforcement officers, firefighters, and air traffic controllers to make penalty-free withdrawals from governmental plans after age 50, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2015

Mr. REICHERT (for himself, Mr. PASCARELL, Mr. FITZPATRICK, and Mr. REED) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow Federal law enforcement officers, firefighters, and air traffic controllers to make penalty-free withdrawals from governmental plans after age 50, and for other purposes.

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 “Defending Public Safe-  
5       ty Employees’ Retirement Act”.

1 **SEC. 2. EARLY RETIREMENT DISTRIBUTIONS TO FEDERAL**  
2 **LAW ENFORCEMENT OFFICERS, FIRE-**  
3 **FIGHTERS, AND AIR TRAFFIC CONTROLLERS**  
4 **IN GOVERNMENTAL PLANS.**

5 (a) IN GENERAL.—Section 72(t)(10)(B) of the Inter-  
6 nal Revenue Code of 1986 is amended—

7 (1) by striking the period at the end and insert-  
8 ing “, or”,

9 (2) by striking “means any employee” and in-  
10 sserting the following: “means—

11 “(i) any employee”, and

12 (3) by adding at the end the following new  
13 clause:

14 “(ii) any Federal law enforcement of-  
15 ficer described in section 8331(20) or  
16 8401(17) of title 5, United States Code,  
17 any Federal customs and border protection  
18 officer described in section 8331(31) or  
19 8401(36) of such title, any Federal fire-  
20 fighter described in section 8331(21) or  
21 8401(14) of such title, or any air traffic  
22 controller described in 8331(30) or  
23 8401(35) of such title.”.

24 (b) APPLICATION TO DEFINED CONTRIBUTION  
25 PLANS.—Section 72(t)(10)(A) of such Code is amended  
26 by striking “which is a defined benefit plan”.

1           (c) DISTRIBUTIONS NOT TREATED AS MODIFICATION  
2 OF SUBSTANTIALLY EQUAL PAYMENTS.—Section  
3 72(t)(4)(A)(ii) of such Code is amended by inserting “or  
4 a distribution to which paragraph (10) applies” after  
5 “other than by reason of death or disability”.

6           (d) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to distributions after December 31,  
8 2014.

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