

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.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2007

Mr. LAMPSON 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 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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