

## HR 2381

To amend the Internal Revenue Code of 1986 to provide that distributions from an IRA for higher education expenses are exempt from the 10-percent early distribution tax even after annuitization of account.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 28, 2001

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jun 28, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/house-bill/2381>

### Sponsor

**Name:** Rep. Deal, Nathan [R-GA-9]

**Party:** Democratic • **State:** GA • **Chamber:** House

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Fattah, Chaka [D-PA-2]	D · PA		Oct 12, 2001
Rep. Schaffer, Bob [R-CO-4]	R · CO		Oct 12, 2001
Rep. Paul, Ron [R-TX-14]	R · TX		Jan 29, 2002

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 28, 2001

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Jun 28, 2001)

Amends the Internal Revenue Code, with respect to the treatment of IRA distributions for higher education expenses after the annuitization of the account, to provide that distributions from an IRA for higher education expenses shall be exempt from the 10-percent early distribution tax even after annuitization of the account.

### Actions Timeline

- **Jun 28, 2001:** Introduced in House
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