

HR 578

To amend the Internal Revenue Code of 1986 to allow penalty-free distributions from qualified retirement plans on account of the death or disability of the participant's spouse.

Congress: 107 (2001–2003, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 13, 2001

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 13, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/house-bill/578>

Sponsor

Name: Rep. Emerson, Jo Ann [R-MO-8]

Party: Republican • **State:** MO • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 13, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 13, 2001)

Amends the Internal Revenue Code to allow penalty-free distributions, on account of the death or disability of the participant's spouse, from qualified retirement plans, including: (1) employee annuities purchased by charitable organizations or public schools; (2) custodial accounts for regulated investment company stock; and (3) Roth individual retirement accounts (Roth IRAs).

Actions Timeline

- **Feb 13, 2001:** Introduced in House
- **Feb 13, 2001:** Introduced in House
- **Feb 13, 2001:** Referred to the House Committee on Ways and Means.