

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

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