

HR 64

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: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 7, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 7, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/64>

Sponsor

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

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Hulshof, Kenny C. [R-MO-9]	R · MO		Mar 31, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 7, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 7, 2003)

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

- **Jan 7, 2003:** Introduced in House
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