Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/hr/782

HR 782

To amend the Internal Revenue Code of 1986 to make inapplicable the 10 percent additional tax on early distributions from certain pension plans of public safety employees.

Congress: 108 (2003-2005, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Feb 13, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 13, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/house-bill/782

Sponsor

Name: Rep. Brady, Kevin [R-TX-8]

Party: Republican • State: TX • Chamber: House

Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Becerra, Xavier [D-CA-31]	D · CA		Feb 13, 2003
Rep. Foley, Mark [R-FL-16]	$R \cdot FL$		Feb 13, 2003
Rep. Green, Gene [D-TX-29]	$D \cdot TX$		Feb 13, 2003
Rep. Doggett, Lloyd [D-TX-10]	$D \cdot TX$		Apr 3, 2003
Rep. Gonzalez, Charles A. [D-TX-20]	$D \cdot TX$		Apr 3, 2003
Rep. Ortiz, Solomon P. [D-TX-27]	$D \cdot TX$		Apr 3, 2003
Rep. Porter, Jon C. [R-NV-3]	$R \cdot NV$		Jul 22, 2004

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 13, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 748	Identical bill	Mar 31, 2003: Read twice and referred to the Committee on Finance.

Summary (as of Feb 13, 2003)

Amends the Internal Revenue Code to make the 10 percent additional tax on early distributions of pension plans inapplicable in the case of a "qualified public safety employee" receiving a specified type of benefit (DROP benefit) from a governmental pension plan. Defines "qualified public safety employee."

Actions Timeline • Feb 13, 2003: Introduced in House • Feb 13, 2003: Introduced in House • Feb 13, 2003: Referred to the House Committee on Ways and Means.