Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/448

HR 448

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: 109 (2005–2007, Ended)

Chamber: House Policy Area: Taxation Introduced: Feb 1, 2005

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 1, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/448

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 1, 2005
Rep. Foley, Mark [R-FL-16]	$R \cdot FL$		Feb 1, 2005
Rep. Green, Gene [D-TX-29]	$D \cdot TX$		Feb 1, 2005
Rep. Culberson, John Abney [R-TX-7]	$R \cdot TX$		Mar 9, 2005
Rep. Paul, Ron [R-TX-14]	$R \cdot TX$		Mar 9, 2005
Rep. Brown, Corrine [D-FL-3]	$D \cdot FL$		Apr 12, 2005
Rep. Gonzalez, Charles A. [D-TX-20]	$D \cdot TX$		Jun 7, 2005

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 1, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 1, 2005)

Amends the Internal Revenue Code to permit certain public service employees (i.e., police, firefighters, or emergency medical workers) to take distributions from defined employee benefit plans at age 50 (currently, 55) without incurring the ten percent penalty on early distributions from such plans.

