

Bill Fact Sheet - December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/110/s/2264

# S 2264

A bill to amend the Internal Revenue Code of 1986 to extend for 2 years the tax-free distributions from individual retirement plans for charitable purposes.

Congress: 110 (2007–2009, Ended)

Chamber: Senate Policy Area: Taxation Introduced: Oct 30, 2007

Current Status: Sponsor introductory remarks on measure. (CR S13680-13681)

Latest Action: Sponsor introductory remarks on measure. (CR S13680-13681) (Nov 1, 2007)

Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/2264

#### **Sponsor**

Name: Sen. Roberts, Pat [R-KS]

Party: Republican • State: KS • Chamber: Senate

### Cosponsors

No cosponsors are listed for this bill.

# **Committee Activity**

No committee referrals or activity are recorded for this bill.

## **Subjects & Policy Tags**

**Policy Area:** 

Taxation

### **Related Bills**

No related bills are listed.

**Summary** (as of Oct 30, 2007)

Amends the Internal Revenue Code to extend through 2009 the exemption from tax penalties for premature distributions from retirement plans made for charitable purposes.

## **Actions Timeline**

- Nov 1, 2007: Sponsor introductory remarks on measure. (CR S13680-13681)
- Oct 31, 2007: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 456.
- Oct 30, 2007: Introduced in Senate
- Oct 30, 2007: Introduced in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.