

## HR 4239

To amend the Internal Revenue Code of 1986 to modify the exception from the 10 percent penalty for early withdrawals from governmental plans for Federal and State qualified public safety employees.

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Dec 8, 2009

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Dec 8, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/4239>

### Sponsor

**Name:** Rep. Meek, Kendrick B. [D-FL-17]

**Party:** Democratic • **State:** FL • **Chamber:** House

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Brady, Kevin [R-TX-8]	R · TX		Dec 8, 2009
Rep. Marshall, Jim [D-GA-8]	D · GA		Jan 20, 2010
Rep. Shea-Porter, Carol [D-NH-1]	D · NH		Apr 13, 2010
Rep. Ryan, Tim [D-OH-17]	D · OH		Jun 8, 2010

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 8, 2009

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
111 S 1657	Related bill	Sep 9, 2009: Read twice and referred to the Committee on Finance.
111 HR 721	Related bill	Jan 27, 2009: Referred to the House Committee on Ways and Means.

Amends the Internal Revenue Code to: (1) modify the exemption from the 10% penalty for premature distributions from governmental employee benefit plans to qualified public safety employees to eliminate the restriction that such plans be defined benefit plans; (2) expand the definition of "qualified public safety employee" to include federal employees; and (3) exempt from tax penalties certain periodic payments made to qualified public safety employees before the enactment of the Pension Protection Act of 2006 (i.e., August 17, 2006).

#### **Actions Timeline**

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- **Dec 8, 2009:** Introduced in House
- **Dec 8, 2009:** Referred to the House Committee on Ways and Means.