

[118H1052]

.....  
(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to increase the limitation on qualified first-time homebuyer distributions, and for other purposes.

\_\_\_\_\_  
**IN THE HOUSE OF REPRESENTATIVES**

Ms. VAN DUYNE introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to increase the limitation on qualified first-time homebuyer distributions, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Uplifting First-Time  
5       Homebuyers Act of 2025”.

1 **SEC. 2. INCREASING THE LIMITATION ON QUALIFIED**  
2 **FIRST-TIME HOMEBUYER DISTRIBUTIONS.**

3 (a) IN GENERAL.—Section 72(t)(8)(B)(i) of the In-  
4 ternal Revenue Code of 1986 is amended by striking  
5 “\$10,000” and inserting “\$50,000”.

6 (b) EFFECTIVE DATE.—The amendment made by  
7 this Act shall apply to taxable years beginning after De-  
8 cember 31, 2024.