

119TH CONGRESS
2D SESSION

S. 4497

To amend the Internal Revenue Code of 1986 to provide tax relief relating to public safety officers' death benefits, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MAY 12, 2026

Mrs. GILLIBRAND (for herself and Mr. CRUZ) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide tax relief relating to public safety officers' death benefits, 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 “Tax Relief for First
5 Responder Beneficiaries Act”.

6 **SEC. 2. EXCLUSION OF CERTAIN COMPENSATION RE-**
7 **CEIVED BY PUBLIC SAFETY OFFICERS AND**
8 **THEIR BENEFICIARIES.**

9 (a) IN GENERAL.—Subparagraph (B) of section
10 104(a)(6) of the Internal Revenue Code of 1986 is amend-

1 ed by striking “surviving dependents” and inserting “sur-
 2 viving beneficiaries”.

3 (b) EFFECTIVE DATE.—The amendment made by
 4 this section shall apply to taxable years beginning after
 5 December 31, 2022.

6 **SEC. 3. SURVIVOR ANNUITY BENEFITS FOR PUBLIC SAFETY**
 7 **OFFICERS AND THEIR BENEFICIARIES.**

8 (a) IN GENERAL.—Subparagraph (A) of section
 9 101(h)(1) of the Internal Revenue Code of 1986 is amend-
 10 ed by striking “a child of such officer” and inserting “a
 11 child or a beneficiary of any life insurance policy or benefit
 12 plan of such officer”.

13 (b) EFFECTIVE DATE.—The amendment made by
 14 this section shall apply to taxable years beginning after
 15 December 31, 2022.

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