

119TH CONGRESS
2D SESSION

S. 4510

To amend the Internal Revenue Code of 1986 to provide tax relief to the families of public safety officers who died as a result of injuries sustained in the line of duty.

IN THE SENATE OF THE UNITED STATES

MAY 13, 2026

Ms. HASSAN (for herself and Mr. CORNYN) 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 to the families of public safety officers who died as a result of injuries sustained in the line of duty.

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 “Relief for Families of
5 the Fallen Act”.

1 **SEC. 2. TAX RELIEF FOR FAMILIES OF PUBLIC SAFETY OF-**
 2 **FICERS WHO DIED AS A RESULT OF INJURIES**
 3 **SUSTAINED IN THE LINE OF DUTY.**

4 (a) IN GENERAL.—Section 692 of the Internal Rev-
 5 enue Code of 1986 is amended—

6 (1) in the heading, by inserting “**PUBLIC**
 7 **SAFETY OFFICERS,**” after “**ASTRONAUTS,**”, and

8 (2) by adding at the end the following new sub-
 9 section:

10 “(e) PUBLIC SAFETY OFFICERS DYING AS A RESULT
 11 OF INJURIES SUSTAINED IN THE LINE OF DUTY.—

12 “(1) IN GENERAL.—In the case of any public
 13 safety officer who dies as the direct and proximate
 14 result of a personal injury sustained in the line of
 15 duty, any tax imposed by this subtitle shall not
 16 apply—

17 “(A) with respect to the taxable year in
 18 which falls the date of the death of such public
 19 safety officer, and

20 “(B) with respect to any prior taxable year
 21 in the period beginning with the last taxable
 22 year ending before the taxable year in which the
 23 relevant personal injury was sustained in the
 24 line of duty.

25 “(2) DETERMINATION.—

1 “(A) IN GENERAL.—For purposes of deter-
2 mining whether a public safety officer died as
3 the direct and proximate result of a personal in-
4 jury sustained in the line of duty, the Secretary
5 shall, to the extent practicable, use the same
6 criteria used when determining whether a public
7 safety officer died as the direct and proximate
8 result of a personal injury sustained in the line
9 of duty for purposes of payment of a benefit
10 under section 1201(a) of title I of the Omnibus
11 Crime Control and Safe Streets Act of 1968
12 (34 U.S.C. 10281(a)).

13 “(B) ADDITIONAL REQUIREMENTS.—For
14 purposes of making determinations described in
15 subparagraph (A), the Secretary shall ensure
16 that such determinations are—

17 “(i) made as expeditiously as possible,
18 and

19 “(ii) to the maximum extent prac-
20 ticable, made in a manner which minimizes
21 any administrative burdens placed on the
22 family members or legal representatives of
23 deceased public safety officers who have
24 made a claim for the application of para-
25 graph (1) with respect to any taxable year.

1 “(C) RULE OF CONSTRUCTION.—Nothing
 2 in this subsection shall be construed to require
 3 that any determination be made with respect to
 4 payment of a benefit under section 1201(a) of
 5 title I of the Omnibus Crime Control and Safe
 6 Streets Act of 1968 (34 U.S.C. 10281(a)) for
 7 purposes of the application of this subsection.

8 “(3) PUBLIC SAFETY OFFICER.—For purposes
 9 of this subsection, the term ‘public safety officer’
 10 has the same meaning given such term under section
 11 1206 of the Omnibus Crime Control and Safe
 12 Streets Act of 1968 (34 U.S.C. 10284).”.

13 (b) CONFORMING AMENDMENTS.—

14 (1) Section 5(b)(1) of the Internal Revenue
 15 Code of 1986 is amended by inserting “public safety
 16 officers,” after “astronauts,”.

17 (2) Section 6013(f)(2)(B) of such Code is
 18 amended by inserting “public safety officers,” after
 19 “astronauts,”.

20 (c) CLERICAL AMENDMENT.—The item in the table
 21 of sections for part II of subchapter J of chapter 1 of
 22 the Internal Revenue Code of 1986 relating to section 692
 23 is amended to read as follows:

“Sec. 692. Income taxes of members of Armed Forces, astronauts, public safety
 officers, and victims of certain terrorist attacks on death.”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply with respect to any public safety
3 officer (as defined in section 692(e)(3) of the Internal
4 Revenue Code of 1986, as added by this section) whose
5 death occurs on or after January 1, 2025.

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