

105TH CONGRESS  
1ST SESSION

# H. R. 202

To clarify the tax treatment of certain disability benefits received by former police officers or firefighters.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 1997

Mrs. KENNELLY introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To clarify the tax treatment of certain disability benefits received by former police officers or firefighters.

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. TREATMENT OF CERTAIN DISABILITY BENE-**  
4                       **FITS RECEIVED BY FORMER POLICE OFFI-**  
5                       **CERS OR FIREFIGHTERS.**

6       (a) GENERAL RULE.—For purposes of determining  
7       whether any amount to which this section applies is ex-  
8       cludable from gross income under section 104(a)(1) of the  
9       Internal Revenue Code of 1986, the following conditions

1 shall be treated as personal injuries or sickness in the  
2 course of employment:

3 (1) Heart disease.

4 (2) Hypertension.

5 (b) AMOUNTS TO WHICH SECTION APPLIES.—This  
6 section shall apply to any amount—

7 (1) which is payable—

8 (A) to an individual (or to the survivors of  
9 an individual) who was a full-time employee of  
10 any police department or fire department which  
11 is organized and operated by a State, by any  
12 political subdivision thereof, or by any agency  
13 or instrumentality of a State or political sub-  
14 division thereof, and

15 (B) under a State law (as in existence on  
16 July 1, 1992) which irrebuttably presumed that  
17 heart disease and hypertension are work-related  
18 illnesses but only for employees separating from  
19 service before such date; and

20 (2) which is received in calendar year 1989,  
21 1990, or 1991.

22 For purposes of the preceding sentence, the term “State”  
23 includes the District of Columbia.

1       (c) WAIVER OF STATUTE OF LIMITATIONS.—If, on  
2 the date of the enactment of this Act (or at any time with-  
3 in the 1-year period beginning on such date of enactment)  
4 credit or refund of any overpayment of tax resulting from  
5 the provisions of this section is barred by any law or rule  
6 of law, credit or refund of such overpayment shall, never-  
7 theless, be allowed or made if claim therefore is filed be-  
8 fore the date 1 year after such date of enactment.

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