

107TH CONGRESS
2D SESSION

H. R. 5069

To amend the Internal Revenue Code of 1986 to provide that the exclusion from gross income for survivor benefits of a deceased public safety officer shall apply to such benefits regardless of whether the recipient is the spouse or a child of the officer.

IN THE HOUSE OF REPRESENTATIVES

JULY 8, 2002

Ms. NORTON introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that the exclusion from gross income for survivor benefits of a deceased public safety officer shall apply to such benefits regardless of whether the recipient is the spouse or a child of the officer.

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. EXCLUSION OF SURVIVOR BENEFITS OF DE-**
4 **CEASED PUBLIC SAFETY OFFICERS TO APPLY**
5 **TO ALL RECIPIENTS OF SUCH BENEFITS.**

6 (a) IN GENERAL.—Subparagraph (A) of section
7 101(h)(1) of the Internal Revenue Code of 1986 (relating

1 to survivor benefits attributable to service by a public safe-
2 ty officer who is killed in the line of duty) is amended
3 by striking “to the spouse (or a former spouse) of the pub-
4 lic safety officer or to a child of such officer;”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to amounts received in taxable
7 years ending after September 10, 2001, with respect to
8 individuals dying after such date.

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