

107TH CONGRESS
1ST SESSION

H. R. 710

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2001

Mr. SUNUNU (for himself, Mr. STUPAK, Mr. BASS, Mr. HUTCHINSON, Mr. SCHAFER, Mr. NETHERCUTT, Mrs. THURMAN, Mr. ROGERS of Michigan, Mr. FROST, Mr. SMITH of New Jersey, Ms. NORTON, Ms. MCCARTHY of Missouri, Mr. HOLT, and Mr. FOSSELLA) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed 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 “Survivor Benefits Tax
5 Fairness Act”.

1 **SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS**
2 **FOR PUBLIC SAFETY OFFICERS KILLED IN**
3 **THE LINE OF DUTY.**

4 Subsection (b) of section 1528 of the Taxpayer Relief
5 Act of 1997 (Public Law 105–34) is amended by striking
6 the period and inserting “, and to amounts received in
7 taxable years beginning after December 31, 2001, with re-
8 spect to individuals dying on or before December 31,
9 1996.”.

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