

113TH CONGRESS
2D SESSION

H. R. 4537

To amend the Internal Revenue Code of 1986 to exclude from gross income amounts received for personal injuries or sickness resulting from service as a qualified public safety employee.

IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2014

Mr. RANGEL 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 exclude from gross income amounts received for personal injuries or sickness resulting from service as a qualified public safety employee.

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. AMOUNTS RECEIVED FOR PERSONAL INJURIES**
4 **OR SICKNESS RESULTING FROM SERVICE AS**
5 **A QUALIFIED PUBLIC SAFETY EMPLOYEE EX-**
6 **CLUDED FROM GROSS INCOME.**

7 (a) IN GENERAL.—Section 104(a)(4) of the Internal
8 Revenue Code of 1986 is amended by inserting “or from

1 service as a qualified public safety employee (as defined
2 in section 72(t)(10)(B)),” before “or as a disability annu-
3 ity”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to taxable years ending after the
6 date of the enactment of this Act.

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