

113TH CONGRESS
2D SESSION

H. R. 5767

To amend the Internal Revenue Code of 1986 to exclude certain compensation received by public safety officers and their dependents from gross income.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 20, 2014

Mr. PAULSEN (for himself and Mr. REICHERT) 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 certain compensation received by public safety officers and their dependents from gross income.

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 “Don’t Tax Our Fallen
5 Public Safety Heroes Act”.

6 **SEC. 2. EXCLUSION OF CERTAIN COMPENSATION RE-**
7 **CEIVED BY PUBLIC SAFETY OFFICERS AND**
8 **THEIR DEPENDENTS.**

9 Subsection (a) of section 104 of the Internal Revenue
10 Code of 1986 is amended by striking “and” at the end

1 of paragraph (4), by striking the period at the end of para-
2 graph (5) and inserting “; and”, and by inserting after
3 paragraph (5) the following new paragraph:

4 “(6) amounts received pursuant to—

5 “(A) section 1201 of the Omnibus Crime
6 Control and Safe Streets Act of 1968 (42
7 U.S.C. 3796); or

8 “(B) a program established under the laws
9 of any State which provides monetary com-
10 pensation for surviving dependents of a public
11 safety officer who has died as the direct and
12 proximate result of a personal injury sustained
13 in the line of duty, except that subparagraph
14 (B) shall not apply to any amounts that would
15 have been payable if death of the public safety
16 officer had occurred other than as the direct
17 and proximate result of a personal injury sus-
18 tained in the line of duty.”.

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