

113TH CONGRESS
2D SESSION

S. 2377

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 SENATE OF THE UNITED STATES

MAY 21, 2014

Ms. AYOTTE introduced the following bill; which was read twice and referred to the Committee on Finance

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 (a) IN GENERAL.—Subsection (a) of section 104 of
10 the Internal Revenue Code of 1986 is amended by striking

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

5 “(6) amounts received pursuant to—

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

9 “(B) a program established under the laws
10 of any State which provides monetary com-
11 pensation for surviving dependents of a public
12 safety officer who has died as the direct and
13 proximate result of a personal injury sustained
14 in the line of duty.”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to amounts received after Decem-
17 ber 31, 2011.

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