

113TH CONGRESS  
2D SESSION

# S. 2912

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## AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Don’t Tax Our Fallen  
3 Public Safety Heroes Act”.

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

7       Subsection (a) of section 104 of the Internal Revenue  
8 Code of 1986 is amended by striking “and” at the end  
9 of paragraph (4), by striking the period at the end of para-  
10 graph (5) and inserting “; and”, and by inserting after  
11 paragraph (5) the following new paragraph:

12           “(6) amounts received pursuant to—

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

16           “(B) a program established under the laws  
17 of any State which provides monetary com-  
18 pensation for surviving dependents of a public  
19 safety officer who has died as the direct and  
20 proximate result of a personal injury sustained  
21 in the line of duty,

22       except that subparagraph (B) shall not apply to any  
23 amounts that would have been payable if death of  
24 the public safety officer had occurred other than as

- 1 the direct and proximate result of a personal injury
- 2 sustained in the line of duty.”.

Passed the Senate September 18, 2014.

Attest:

*Secretary.*

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