

114TH CONGRESS
1ST SESSION

S. 279

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

JANUARY 28, 2015

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 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,

14 except that subparagraph (B) shall not apply to any
15 amounts that would have been payable if death of
16 the public safety officer had occurred other than as
17 the direct and proximate result of a personal injury
18 sustained in the line of duty.”.

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