

Calendar No. 49

114TH CONGRESS
1ST SESSION**S. 916****[Report No. 114–26]**

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

APRIL 14, 2015

Mr. HATCH, from the Committee on Finance, reported the following original bill; which was read twice and placed on the calendar

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”.

1 **SEC. 2. EXCLUSION OF CERTAIN COMPENSATION RE-**
2 **CEIVED BY PUBLIC SAFETY OFFICERS AND**
3 **THEIR DEPENDENTS.**

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

9 “(6) amounts received pursuant to—

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

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

19 except that subparagraph (B) shall not apply to any
20 amounts that would have been payable if the death
21 of the public safety officer had occurred other than
22 as the direct and proximate result of a personal in-
23 jury sustained in the line of duty.”.

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