

115TH CONGRESS
2D SESSION

H. R. 5860

To amend the Internal Revenue Code of 1986 to allow first responders to continue to exclude service-connected disability pension payments after reaching the age of retirement.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 2018

Mr. NORMAN (for himself, Mr. POSEY, Mr. HUIZENGA, Mr. FLORES, Mr. ROE of Tennessee, Mr. WEBER of Texas, Mr. KIND, Mr. MEADOWS, Mr. COOK, Mr. JOHNSON of Ohio, Mr. DESJARLAIS, Mr. LATTA, Mr. FITZPATRICK, Mr. MOONEY of West Virginia, and Mr. ROGERS of Alabama) 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 allow first responders to continue to exclude service-connected disability pension payments after reaching the age of retirement.

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 “Putting Our First-
5 Responders First Act of 2018”.

1 **SEC. 2. CONTINUED EXCLUSION OF FIRST RESPONDER**
2 **SERVICE-CONNECTED DISABILITY PAYMENTS**
3 **AFTER AGE OF RETIREMENT.**

4 (a) IN GENERAL.—Section 104 of the Internal Rev-
5 enue Code of 1986 is amended by redesignating subsection
6 (d) as subsection (e) and by inserting after subsection (c)
7 the following new subsection:

8 “(d) SPECIAL RULE FOR FIRST RESPONDER SERV-
9 ICE-CONNECTED DISABILITY PAYMENTS AFTER AGE OF
10 RETIREMENT.—

11 “(1) IN GENERAL.—In the case of an individual
12 who receives a service-connected disability excludable
13 amount, gross income shall not include such amount
14 of any retirement pension or annuity which—

15 “(A) is received by such individual with re-
16 spect to the service to which the service-con-
17 nected disability excludable amount relates,

18 “(B) is determined by reference to the in-
19 dividual’s age, length of service, or contribu-
20 tions, and

21 “(C) does not exceed the service-connected
22 disability excludable amount (determined on an
23 annualized basis under such regulations or
24 other guidance as the Secretary may prescribe).

25 “(2) SERVICE-CONNECTED DISABILITY EXCLUD-
26 ABLE AMOUNT.—For purposes of this subsection,

1 the term ‘service-connected disability excludable
2 amount’ means an amount received by an individual
3 which ceases upon reaching retirement age and is
4 not includible in gross income under subsection
5 (a)(1) by reason of a service-connected disability as
6 a law enforcement officer (as such term is defined
7 in section 1204 of the Omnibus Crime Control and
8 Safe Streets Act of 1968), an employee in fire pro-
9 tection activities (as such term is defined in section
10 3(y) of the Fair Labor Standards Act of 1938), or
11 an individual who provides out-of-hospital emergency
12 medical care (including emergency medical techni-
13 cian, paramedic, or first-responder).”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 the date of the enactment of this Act.

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