

(4) establish advisory groups, to assist states, local governments, law enforcement agencies and other entities in initiating, facilitating, and promoting Blue Alerts through the network.

The Coordinator will also determine what procedures and practices to use in notifying law enforcement and the public when a law enforcement officer is killed or seriously injured in the line of duty, or is the target of an imminent, credible threat to do the same, and which procedures and practices are the most cost effective to implement.

Mr. Speaker, it is time to expand this excellent program nationwide. Passage of S. 665 will not prevent the loss of all brave law enforcement officials in the future, but it can help. Even if it saves one life, and enables one officer to return safely home to his or her loved ones, this legislation will have proven its value.

It is particularly timely that we consider this measure during National Police Week.

This week is a special occasion during which we recognize our law enforcement officers and honor those who lost their lives in the line of duty. But it would be careless not to also reflect on the events that are unfolding across the Nation in response to tragic incidents involving the use of lethal force against unarmed citizens.

The measure before us will enhance officer safety, which should always be one of our major concerns, but the issuance of alerts alone is not enough. The safety of law enforcement officers and community members are undeniably intertwined, but recent events have made it clear that the mutual trust and respect necessary for this relationship needs to be strengthened.

If we are to succeed in the vital mission of building trust and mutual respect between law enforcement and the communities they serve, we must work to really see each other. We must also work to understand each other's reality.

Citizens need to see the risks and dangers the men and women of law enforcement experience when they put on their badge. Law enforcement needs to see the same risks and dangers men and women in their communities experience when they walk down the street or drive their cars. We must see that we are not enemies and we must commit to addressing these problems in a productive and nonviolent manner.

In order to fully see each other, we need to gain a clear picture of what is happening in our communities. The lack of comprehensive and reliable data feeds into this distrust and is an obstacle to moving us forward.

As stated by FBI Director Comey, we cannot effectively address concerns about "use of force" policies and officer-involved shootings if we do not have a firm grasp on the demographics and circumstances of such incidents.

That is why I have introduced H.R. 1810, the CADET Act, which would mandate the data collection and analysis necessary to properly educate and train law enforcement. We simply cannot have an informed discussion about sound policy if we do not improve the way we collect and analyze data.

But it does not stop there. If we are to truly succeed in this mission, we in Congress must have a frank conversation about the policies we have enacted that have caused and exacerbated this distrust.

We must recognize the role that our actions have played in constructing a criminal justice system that creates more criminals and victims than justice. And, we must do our part by taking up the task of reforming our criminal justice system so that it is fairer and delivers equal justice to all persons.

Mr. Speaker, I support this bipartisan legislation because it increases safety for us all and it is an important step towards repairing the relationship between law enforcement and the communities that they serve.

Accordingly, I urge my colleagues to join me, the Fraternal Order of Police, the National Association of Police Organizations, and the National Sheriffs Association in supporting S. 665.

I yield back the balance of my time. Mr. GOODLATTE. Mr. Speaker, I urge my colleagues to support this good and important legislation, and I yield back the balance of my time.

The SPEAKER pro tempore (Mr. YOUNG of Iowa). The question is on the motion offered by the gentleman from Virginia (Mr. GOODLATTE) that the House suspend the rules and pass the bill, S. 665.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

DON'T TAX OUR FALLEN PUBLIC SAFETY HEROES ACT

Mr. REICHERT. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 606) to amend the Internal Revenue Code of 1986 to exclude certain compensation received by public safety officers and their dependents from gross income.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 606

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Don't Tax Our Fallen Public Safety Heroes Act".

SEC. 2. EXCLUSION OF CERTAIN COMPENSATION RECEIVED BY PUBLIC SAFETY OFFICERS AND THEIR DEPENDENTS.

Subsection (a) of section 104 of the Internal Revenue Code of 1986 is amended by striking "and" at the end of paragraph (4), by striking the period at the end of paragraph (5) and inserting "; and", and by inserting after paragraph (5) the following new paragraph:

"(6) amounts received pursuant to—

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

"(B) a program established under the laws of any State which provides monetary compensation for surviving dependents of a public safety officer who has died as the direct and proximate result of a personal injury sustained in the line of duty, except that subparagraph (B) shall not apply to any amounts that would have been payable if death of the public safety officer had occurred other than as the direct and proximate result of a personal injury sustained in the line of duty."

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from

Washington (Mr. REICHERT) and the gentleman from New Jersey (Mr. PASCARELL) each will control 20 minutes.

The Chair recognizes the gentleman from Washington.

GENERAL LEAVE

Mr. REICHERT. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include statements and extraneous material on H.R. 606 currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Washington?

There was no objection.

Mr. REICHERT. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would like to thank my friend and colleague from Minnesota (Mr. PAULSEN), who is also a member of the Ways and Means Committee, for introducing the legislation that we are considering today.

Mr. PAULSEN has been a great champion for our Nation's law enforcement, and this bill will provide much-needed relief to the families of fallen public safety officers.

As we celebrate National Police Week, we are reminded of the sacrifices of our many brave men and women who wear the badge.

When law enforcement officers pay the ultimate price and give their lives in the line of duty, we have a responsibility to help take care of the families that they leave behind.

For too long, the law has been silent on whether the benefits surviving spouses and dependents receive through State and Federal Public Safety Officers' Benefits programs are subject to Federal income tax. This bill will remove all ambiguity and codify the IRS' 1977 ruling that PSOB benefits should not be subject to taxation.

When a public safety officer has been catastrophically injured or killed in the line of duty, their families should not also have to deal with paying taxes on the benefits they receive after that loved one has paid the ultimate price while protecting their fellow Americans. The sacrifices of our men and women who wear the badge keep us safe, and now we have the opportunity to help provide for those that they leave behind.

With that, I reserve the balance of my time.

Mr. PASCARELL. Mr. Speaker, I yield myself such time as I may consume.

I thank both Chairman RYAN and Ranking Member LEVIN of the Ways and Means Committee for allowing the bill coming to the floor today, and I thank my good friends Representatives PAULSEN and REICHERT, my co-chair, for presenting this bill with me and for their continued support of our law enforcement.

Our public safety officers make extraordinary sacrifices to protect our communities by putting their lives on the line day in and day out.

Members take an oath after we are elected. The first part of the oath, our

chief priority, is to protect the country from foreign, but it also says domestic, foreign and domestic. That is our priority. That is the main reason why we are in the Congress of the United States. There are a lot of other reasons, but that is our primary oath to the people of this country. And that is why the gentleman from Washington (Mr. REICHERT) and myself—there isn't a day that goes by that we are not talking about how we could support police officers, not in word but in deed, those folks who put their lives on the line, be they trooper, be they sheriff officer, be they municipal police officer, be they an authority police officer, regardless.

We heard the tragic numbers before in the previous bill.

Officer Rafael Ramos, who died with Officer Liu, was sitting in a squad car. Officer Ramos was a 40-year-old married father who was studying to become a pastor when he was killed. His friends and family remember him as a selfless man of faith. He left behind a wife and two children. Officer Ramos loved playing basketball with his sons in the park, watching the Mets, and playing Spanish gospel music.

It is families like these that we honor in this legislation. The last thing a family mourning their lost loved one who died in the line of service should be faced with is a tax penalty.

We have a responsibility to take care of the families of the officers slain in the line of duty. It is a priority. When everything is a priority, nothing is a priority. We are saying in this legislation this is a priority of ours.

This commonsense legislation ensures that the families of fallen public safety officers are not taxed on the death benefits they receive should a horrible tragedy occur and their family member be taken from them on the job.

Mr. Speaker, I urge this legislation to be passed, and I yield back the balance of my time.

Mr. REICHERT. Mr. Speaker, I yield such time as he may consume to the gentleman from Minnesota (Mr. PAULSEN).

Mr. PAULSEN. I thank the gentleman from Washington, Chairman REICHERT, for yielding.

Mr. Speaker, for the past 54 years, we have celebrated National Police Week during the third week of May; and once again, thousands of officers and the families of law enforcement are here in Washington this week to remember and honor the sacrifices of our officers who serve and protect our homes, our small businesses, and our families every day. That is because, Mr. Speaker, every day, our Nation's police officers—900,000 officers across this country—wear their uniforms with pride. They go about their jobs without a second thought to the dangers that come with protecting others and in securing our community.

Sadly, though, we are reminded too often of the dangers that these heroes face.

Just 3 days ago, in Hattiesburg, Mississippi, Officers Benjamin Deen and Liquori Tate were shot and killed while making a routine traffic stop. They were just 34 and 24 years old.

□ 1800

Last July in Minnesota, Mendota Heights police officer Scott Patrick tragically lost his life in the line of duty. A 19-year veteran, Officer Patrick is remembered as a loving father of two children and somebody who was friendly, helpful, and was always looking to serve others. This year, he would have celebrated his 48th birthday. Instead of a party, his family spent the day in court for the murder trial of his killer.

It is not only law enforcement that put their lives on the line to protect and serve our community. Just last week, 44-year-old Kevin McRae, a 24-year veteran of the Washington, D.C., fire department, tragically lost his life when a high-rise building where he had been fighting a fire for nearly an hour collapsed. He leaves behind a wife and three young children.

For these public safety officers and these first responders who have lost their lives in the line of duty, we have a responsibility to ensure that their families are taken care of. In fact, that is why the Federal Government and many State governments provide that public safety officer benefit to the dependents of those heroes that are killed in the line of duty.

However, because current law is silent on whether State or Federal survivor benefits are subject to Federal income tax, there is a question of whether the IRS can collect tax on these benefits. And the last thing these families need after losing a loved one is for the IRS to come knocking. That is why I worked with Senator AYOTTE to introduce the Don't Tax Our Fallen Public Safety Heroes Act. It will ensure that families of fallen law enforcement officers and firefighters who die in the line of duty receive the benefits they were promised without a tax grab from the IRS.

While the IRS ruled back in 1977 that Federal PSOB benefits should be treated just like workers compensation and not be subject to taxation, the IRS has refused to make a similar rule for State-based payments and instead has forced families to go through a burdensome private letter ruling.

Clarifying current law will provide relief. It will provide certainty to surviving dependents, and it will guarantee they are not forced to pay Federal income tax on survivor benefits after their loved ones have given the ultimate sacrifice.

Mr. Speaker, I want to thank Sheriff REICHERT, my colleague, and I want to thank Congressman PASCRELL for their bipartisan leadership of the Law Enforcement Caucus and standing up for

this legislation and the other bills we have heard today on the floor. I also want to thank Senator AYOTTE for her leadership in the Senate. It was this legislation that was a passion project of hers ever since the IRS went after one of her constituents' survivor benefits.

The bill is endorsed by many different law enforcement organizations: The Fraternal Order of Police, the National Association of Police Organizations, the National Conference on Public Employee Retirement Systems, the National Troopers Coalition, the Sergeants Benevolent Association, the International Union of Police Associations, the Federal Law Enforcement Officers Association, and the Major County Sheriffs' Association.

So, Mr. Speaker, I will close by just asking my colleagues to support this legislation for the families of those police officers, firefighters, and first responders who help keep us safe.

Mr. REICHERT. Mr. Speaker, I inquire of Mr. PASCRELL if he has any additional speakers.

The SPEAKER pro tempore. The gentleman from New Jersey has yielded back his time.

Mr. PASCRELL. Mr. Speaker, I ask unanimous consent to reclaim the balance of my time.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New Jersey?

There was no objection.

Mr. PASCRELL. I yield myself such time as I may consume.

Mr. Speaker, currently the IRS has not ruled on the tax treatment of State payments, instead allowing any dispute, as Mr. PAULSEN just pointed out, to be resolved via what they call a private letter ruling.

This bill will provide clarity and relief to surviving dependents, guaranteeing they are not forced to pay an excessive tax after their loved ones have given the ultimate sacrifice.

So, Mr. Speaker, I think that we are together on this. I wish we were together on a lot of other things, but we are together on this because we will do anything to support our law enforcement officers in the United States of America, the greatest country in the world.

Mr. Speaker, I yield the balance of my time.

Mr. REICHERT. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I want to agree with the comments made by Mr. PASCRELL and Mr. PAULSEN on how important this legislation is to the families who have lost a loved one. They should not be burdened further with additional taxes on the benefits that that family should be receiving, the sad loss of their loved one in service to their community. This is the second bill tonight that we are considering in support of and showing our appreciation for and honoring those who serve across this country today and who have lost their lives in service to this country and all the communities across this great Nation.

In fact, the first piece of legislation that we considered earlier was the Blue Alert legislation, and that was one of the recommendations that came out of the President's own police and community task force. So, as Mr. PASCRELL said, not only are the Members of the House and the Senate in agreement here, but also the administration, which is a moment that we all need to pause and appreciate that we are all together on this. We see how important and how critical this legislation is and how important and critical it is to show our support for those men and women who leave their families each and every day to keep us safe.

Mr. Speaker, I urge support of this legislation, and I yield back the balance of my time.

Ms. LAWRENCE. Mr. Speaker, as we pass the bipartisan Don't Tax Our Fallen Public Safety Heroes Act, I'd like to share with you a little bit about fallen Michigan State Trooper Paul K. Butterfield II. On September 9th, 2013, Trooper Butterfield was shot on a routine traffic stop.

Responding units located Trooper Butterfield on the ground suffering from a gunshot wound to the head. He was then flown to a regional hospital, where he eventually succumbed to his wounds while in surgery.

Trooper Butterfield was a dedicated public servant; after serving in the U.S. Army, he joined the Michigan State Police where he served for 14 years until his death in the line of duty. Family and friends remember him for being soft-spoken, kind, and always smiling.

This bill honors the legacy of not only Trooper Butterfield, but all first responders who have laid down their lives. Several hundred first responders die every year in the line of duty. These officers, and their families, should know that we support them and what they do. I am proud to cosponsor this bipartisan legislation to ensure that families of public safety officers will receive the full benefits they deserve should their loved ones succumb to the ultimate sacrifice.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Washington (Mr. REICHERT) that the House suspend the rules and pass the bill, H.R. 606.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the yeas have it.

Mr. REICHERT. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

DEFENDING PUBLIC SAFETY EMPLOYEES' RETIREMENT ACT

Mr. REICHERT. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2146) to amend the Internal Revenue Code of 1986 to allow Federal law enforcement officers, firefighters, and air traffic controllers to make penalty-free withdrawals from governmental plans after age 50, and for other purposes, as amended.

The Clerk read the title of the bill.
The text of the bill is as follows:

H.R. 2146

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Defending Public Safety Employees' Retirement Act".

SEC. 2. EARLY RETIREMENT DISTRIBUTIONS TO FEDERAL LAW ENFORCEMENT OFFICERS, FIREFIGHTERS, AND AIR TRAFFIC CONTROLLERS IN GOVERNMENTAL PLANS.

(a) IN GENERAL.—Section 72(t)(10)(B) of the Internal Revenue Code of 1986 is amended—

(1) by striking the period at the end and inserting "; or",

(2) by striking "means any employee" and inserting the following: "means—

"(i) any employee", and

(3) by adding at the end the following new clause:

"(ii) any Federal law enforcement officer described in section 8331(20) or 8401(17) of title 5, United States Code, any Federal customs and border protection officer described in section 8331(31) or 8401(36) of such title, any Federal firefighter described in section 8331(21) or 8401(14) of such title, or any air traffic controller described in 8331(30) or 8401(35) of such title.".

(b) APPLICATION TO DEFINED CONTRIBUTION PLANS.—Section 72(t)(10)(A) of such Code is amended by striking "which is a defined benefit plan".

(c) DISTRIBUTIONS NOT TREATED AS MODIFICATION OF SUBSTANTIALLY EQUAL PAYMENTS.—Section 72(t)(4)(A)(ii) of such Code is amended by inserting "or a distribution to which paragraph (10) applies" after "other than by reason of death or disability".

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to distributions after December 31, 2014.

SEC. 3. BUDGETARY EFFECTS.

The budgetary effects of this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Washington (Mr. REICHERT) and the gentleman from New Jersey (Mr. PASCRELL) each will control 20 minutes.

The Chair recognizes the gentleman from Washington.

GENERAL LEAVE

Mr. REICHERT. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 2146 currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Washington?

There was no objection.

Mr. REICHERT. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the Defending Public Safety Employees' Retirement Act, H.R. 2146, is a straightforward bill that would simply ensure fairness to public safety officials by extending the same treatment that applies to State and local public safety officials to Federal public safety officials as well.

I spent 33 years in law enforcement. I know from my own experience and from those with whom I worked just

how strenuous a job protecting our fellow Americans can be. You never know when or what kind of situation you might be called to intervene in. It is taxing both mentally and physically. I could tell lots of stories here tonight over my 33-year career to illustrate that point, but I won't put Congress through that. Sometimes it is so mentally and physically draining that many law enforcement officials are subject to mandatory retirement at young ages. Think of someone who has spent an entire lifetime, 30, 35 years, in law enforcement, and the things that they have witnessed and seen.

I was a homicide detective. I, unfortunately, was in an assignment where you had to process the scenes of murder victims and collect the remains of people who had been victims of serious assaults resulting in death. Those memories never leave you. The stress of responding to a "person with a gun" call, a "man with a knife," a domestic violence call, and never knowing what is going to happen day after day after day in responding to those calls—it is a stressful job. Through no fault of their own, they may need to access savings earlier than a standard retirement age. So we should ensure they are granted access without penalty.

Under the current law, Mr. Speaker, individuals who attempt to access their retirement savings before the age of 59½ are hit with a 10 percent tax. In 2006 Congress removed this penalty for State and local government public safety officers accessing their retirement accounts at the age of 50. This legislation would give Federal law enforcement officers, Federal firefighters, and air traffic controllers, who often must retire early, the same treatment. They are treated equally as local officials and officers. We previously recognized the need for this to happen at the State and local level, and it is just common sense that Federal public safety officials should receive the same opportunity.

When it comes down to it, these men and women have spent a majority of their lives protecting us, and because of that, we should be able to protect them from the IRS.

With that, Mr. Speaker, I reserve the balance of my time.

Mr. PASCRELL. Mr. Speaker, I yield myself such time as I may consume.

I want to thank Mr. REICHERT for all the work he has done on this legislation to bring it to the floor this evening. We are talking about H.R. 2146.

Law enforcement officers face physically demanding work day in and day out. Current law recognizes this by making Federal law enforcement officers and firefighters eligible to retire after 20 years and at age 50.

By the way, if I may say something on this, Mr. Speaker, I don't particularly like this idea because it is a way to get rid of experienced police officers throughout the United States of America. If you dump on them the fact that