Union Calendar No. 36 H.R. 1727

107th CONGRESS 1st Session

[Report No. 107-65]

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.

IN THE HOUSE OF REPRESENTATIVES

MAY 3, 2001

Mr. RAMSTAD introduced the following bill; which was referred to the Committee on Ways and Means

May 15, 2001

Additional sponsors: Mr. Weller, Mr. NEAL of Massachusetts, Mr. Foley, Mr. McInnis, Mr. Watkins, Mr. Lewis of Kentucky, Mr. Hayworth, Mr. Cunningham, Mr. Stupak, Mr. Ryan of Wisconsin, Mr. Sununu, Mr. Stark, Mr. Shaw, Mr. Portman, Mr. English, and Mr. Crane

MAY 15, 2001

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

A BILL

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.

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 "Fallen Hero Survivor
3 Benefit Fairness Act of 2001".

4 SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS 5 FOR PUBLIC SAFETY OFFICERS KILLED IN 6 THE LINE OF DUTY.

Subsection (b) of section 1528 of the Taxpayer Relief
Act of 1997 (Public Law 105–34) is amended by striking
the period and inserting ", and to amounts received after
the date of the enactment of the Fallen Hero Survivor
Benefit Fairness Act of 2001 with respect to individuals
dving on or before December 31, 1996.".

13 SECTION 1. SHORT TITLE.

14 This Act may be cited as the "Fallen Hero Survivor
15 Benefit Fairness Act of 2001".

16SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS17FOR PUBLIC SAFETY OFFICERS KILLED IN18THE LINE OF DUTY.

Subsection (b) of section 1528 of the Taxpayer Relief
Act of 1997 (Public Law 105–34) is amended by striking
the period and inserting ", and to amounts received in taxable years beginning after December 31, 2001, with respect
to individuals dying on or before December 31, 1996.".

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