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114TH CONGRESS
1ST SESSION

H. R. 606

AN ACT

To amend the Internal Revenue Code of 1986 to exclude certain compensation received by public safety officers and their dependents from gross income.

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.''.

Passed the House of Representatives May 12, 2015.

Attest:

Clerk.

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