

114TH CONGRESS
1ST SESSION

S. 322

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

JANUARY 29, 2015

Ms. AYOTTE (for herself, Mrs. SHAHEEN, Mr. BLUNT, and Mr. COONS) introduced the following bill; which was read twice and referred to the Committee on Finance

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 death of
21 the public safety officer had occurred other than as
22 the direct and proximate result of a personal injury
23 sustained in the line of duty.”.

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