

116TH CONGRESS  
1ST SESSION

# H. R. 5342

To amend the Internal Revenue Code of 1986 to allow certain expenses  
of first responders as an above-the-line deduction.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 6, 2019

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

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## A BILL

To amend the Internal Revenue Code of 1986 to allow cer-  
tain expenses of first responders as an above-the-line  
deduction.

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 “Supporting America’s  
5       First Responders Act of 2019”.

6       **SEC. 2. ABOVE-THE-LINE DEDUCTION ALLOWED FOR CER-**  
7       **TAIN EXPENSES OF FIRST RESPONDERS.**

8       (a) IN GENERAL.—Section 62(a)(2) of the Internal  
9       Revenue Code of 1986 is amended by adding at the end  
10      the following new subparagraph:

1                   “(F) CERTAIN EXPENSES OF FIRST RE-  
 2                   SPONDERS.—The deductions allowed by section  
 3                   162 which consist of expenses, not in excess of  
 4                   \$500, paid or incurred by a first responder—

5                   “(i) as tuition or fees for the partici-  
 6                   pation of the first responder in profes-  
 7                   sional development courses related to serv-  
 8                   ice as a first responder, or

9                   “(ii) for uniforms used by the first re-  
 10                  sponder in service as a first responder.”.

11               (b) FIRST RESPONDER DEFINED.—Section 62(d) of  
 12               the Internal Revenue Code of 1986 is amended by adding  
 13               at the end the following new paragraph:

14               “(4) FIRST RESPONDER.—For purposes of sub-  
 15               section (a)(2)(F), the term ‘first responder’ means,  
 16               with respect to any taxable year, any individual who  
 17               is a law enforcement officer, firefighter, paramedic,  
 18               or emergency medical technician for at least 1000  
 19               hours during the taxable year.”.

20               (c) INFLATION ADJUSTMENT.—Section 62(d)(3) of  
 21               the Internal Revenue Code of 1986 is amended—

22               (1) in the matter preceding subparagraph (A)—  
 23               (A) by inserting “(2019 in the case of the  
 24               \$500 amount in subsection (a)(2)(F))” after  
 25               “2015”; and

1 (B) by striking “shall be” and inserting  
2 “and the \$500 amount in subsection (a)(2)(F)  
3 shall each be”; and  
4 (2) in subparagraph (B)—

5 (A) by striking “determined by sub-  
6 stituting” and inserting “determined—

7 “(i) in the case of the \$250 amount in  
8 subsection (a)(2)(D), by substituting”; and

9 (B) by striking the period at the end and  
10 inserting “, and” and by adding at the end the  
11 following new clause:

12 “(ii) in the case of the \$500 amount  
13 in subsection (a)(2)(F), by substituting  
14 ‘calendar year 2018’ for ‘calendar year  
15 2016’ in subparagraph (A)(ii) thereof.”.

16 (d) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2019.

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