

119TH CONGRESS
1ST SESSION

H. R. 3327

To amend the Internal Revenue Code of 1986 to increase the amount excluded from gross income by reason of distributions from governmental retirement plans for health and long-term care insurance for public safety officers.

IN THE HOUSE OF REPRESENTATIVES

MAY 13, 2025

Mr. BACON (for himself and Mr. CUELLAR) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the amount excluded from gross income by reason of distributions from governmental retirement plans for health and long-term care insurance for public safety officers.

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 “Public Safety Retirees
5 Healthcare Protection Act of 2025”.

1 **SEC. 2. INCREASE IN AMOUNT EXCLUDED FROM GROSS IN-**
2 **COME BY REASON OF DISTRIBUTIONS FROM**
3 **GOVERNMENTAL RETIREMENT PLANS FOR**
4 **HEALTH AND LONG-TERM CARE INSURANCE**
5 **FOR PUBLIC SAFETY OFFICERS.**

6 (a) IN GENERAL.—Section 402(l)(2) of the Internal
7 Revenue Code of 1986 is amended by striking “\$3,000”
8 and inserting “\$6,000”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 paragraph (1) shall apply to distributions in taxable years
11 beginning after December 31, 2025.

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