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[H.R. 606, Don't Tax Our Fallen Public Safety Heroes Act](#)

FLOOR SITUATION

On Tuesday, May 12, 2015, the House will consider [H.R. 606](#), *the Don't Tax Our Fallen Public Safety Heroes Act*, under suspension of the rules. H.R. 606 was introduced on January 28, 2015, by Rep. Erik Paulsen (R-MN) and was referred to the Committee on Ways and Means.

SUMMARY

H.R. 606 amends the Public Safety Officer's Benefit Act to exclude death benefits from being subject to Federal income taxes for surviving dependents of a Federal, state or local public safety officer who has died as the direct and proximate result of a personal injury sustained in the line of duty.

BACKGROUND

The Public Safety Officer's Benefit Act (PSOB) was enacted in 1976 to help provide peace of mind about financial security to law enforcement officers, firefighters, and their families given the inherent risks of their occupation. During Fiscal Year 2015, surviving dependents of Federal Public Safety Officers are eligible to receive \$339,310 in direct compensation, which is adjusted annually for inflation and administered by the Bureau of Justice Assistance.¹

Under current law, benefits paid to surviving dependents of Federal Public Safety Officers are not subject to Federal income or estate taxes (IRS Ruling No. 1977-28, No. 77-235, No.79-397). However, some state-based law enforcement organizations have expressed concern about ambiguity in the tax law regarding similar state-based survivor benefit programs.² H.R. 606 seeks to clarify that benefits paid out by these state-based programs are not subject to Federal income taxes.

H.R. 606 is identical to [S. 2912](#), which was introduced by Sen. Kelly Ayotte (R-NH) and passed the Senate by [unanimous consent](#) on September 18, 2014. The House did not act on the Senate-passed bill in the 113th Congress.

¹ See [Bureau of Justice Assistance \(BJA\) benefits chart](#)

² http://www.ayotte.senate.gov/?p=press_release&id=1603

COST

The Joint Committee on Taxation (JCT) estimates enacting H.R. 606 would have no effect on Federal budget receipts.

STAFF CONTACT

For questions or further information please contact [John Huston](#) with the House Republican Policy Committee by email or at 5-0190.