

Public Law 107-15  
107th Congress

An Act

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.

June 5, 2001  
[H.R. 1727]

*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 “Fallen Hero Survivor Benefit Fairness Act of 2001”.

Fallen Hero  
Survivor Benefit  
Fairness Act of  
2001.  
26 USC 1 note.

**SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS FOR PUBLIC SAFETY OFFICERS KILLED IN THE LINE OF DUTY.**

Subsection (b) of section 1528 of the Taxpayer Relief Act of 1997 (Public Law 105-34) is amended by striking the period and inserting “, and to amounts received in taxable years beginning after December 31, 2001, with respect to individuals dying on or before December 31, 1996.”.

26 USC 101 note.

Approved June 5, 2001.

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**LEGISLATIVE HISTORY—H.R. 1727:**

HOUSE REPORTS: No. 107-65 (Comm. on Ways and Means).

CONGRESSIONAL RECORD, Vol. 147 (2001):

May 15, considered and passed House.

May 22, considered and passed Senate.