

107TH CONGRESS
1ST SESSION

S. 881

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.

IN THE SENATE OF THE UNITED STATES

MAY 15, 2001

Mr. HATCH (for himself and Mr. BIDEN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

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.

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

6 **SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS**

7 **FOR PUBLIC SAFETY OFFICERS KILLED IN**
8 **THE LINE OF DUTY.**

9 Subsection (b) of section 1528 of the Taxpayer Relief
10 Act of 1997 (Public Law 105–34) is amended by striking

1 the period and inserting “, and to amounts received in
2 taxable years beginning after December 31, 2001, with re-
3 spect to individuals dying on or before December 31,
4 1996.”.

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