

105TH CONGRESS  
1ST SESSION

# H. R. 921

To amend the Internal Revenue Code of 1986 to exclude from gross income pension benefits received by the survivors of law enforcement officers killed in the line of duty.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 1997

Ms. NORTON 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 exclude from gross income pension benefits received by the survivors of law enforcement 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. EXCLUSION FROM GROSS INCOME FOR SURVI-**  
4 **VOR BENEFITS ATTRIBUTABLE TO SERVICE**  
5 **BY A LAW ENFORCEMENT OFFICER WHO IS**  
6 **KILLED IN THE LINE OF DUTY.**

7 (a) IN GENERAL.—Part III of subchapter B of chap-  
8 ter 1 of the Internal Revenue Code of 1986 (relating to

1 items specifically excluded from gross income) is amended  
2 by redesignating section 138 as section 139 and by insert-  
3 ing after section 137 the following new section:

4 **“SEC. 138. SURVIVOR BENEFITS ATTRIBUTABLE TO SERV-**  
5 **ICE BY A LAW ENFORCEMENT OFFICER WHO**  
6 **IS KILLED IN THE LINE OF DUTY.**

7 “(a) IN GENERAL.—Gross income shall not include  
8 any amount paid as a survivor annuity on account of the  
9 death of a law enforcement officer killed in the line of  
10 duty—

11 “(1) if such annuity is provided under a govern-  
12 mental plan which meets the requirements of section  
13 401(a) to the spouse (or a former spouse) of the law  
14 enforcement officer or to a child of such officer, and

15 “(2) to the extent such annuity is attributable  
16 to such officer’s service as a law enforcement officer.

17 “(b) EXCEPTIONS.—

18 “(1) IN GENERAL.—Subsection (a) shall not  
19 apply with respect to the death of any law enforce-  
20 ment officer if—

21 “(A) the death was caused by the inten-  
22 tional misconduct of the officer or by such offi-  
23 cer’s intention to bring about such officer’s  
24 death,



1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to amounts received in taxable  
3 years beginning after December 31, 1996.

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