

103D CONGRESS
1ST SESSION

S. 590

To clarify tax treatment of certain disability benefits received by former police officers or firefighters.

IN THE SENATE OF THE UNITED STATES

MARCH 16 (legislative day, MARCH 3), 1993

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

A BILL

To clarify tax treatment of certain disability benefits received by former police officers or firefighters.

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. TREATMENT OF CERTAIN DISABILITY BENE-
4 FITS RECEIVED BY FORMER POLICE OFFI-
5 CERS OR FIREFIGHTERS.**

6 (a) GENERAL RULE.—For purposes of determining
7 whether any amount to which this section applies is ex-
8 cludable from gross income under section 104(a)(1) of the
9 Internal Revenue Code of 1986, the following conditions

1 shall be treated as personal injuries or sickness in the
2 course of employment:

3 (1) Heart disease.

4 (2) Hypertension.

5 (b) AMOUNTS TO WHICH SECTION APPLIES.—This
6 section shall apply to any amount—

7 (1) which is payable to an individual (or to the
8 survivors of an individual) who was a full-time em-
9 ployee of any police department or fire department
10 which is organized and operated by a State, by any
11 political subdivision thereof, or by any agency or in-
12 strumentality of a State or political subdivision
13 thereof; and

14 (2) which is received in calendar year 1989,
15 1990, or 1991.

16 For purposes of the preceding sentence, the term “State”
17 includes the District of Columbia.

18 (c) WAIVER OF STATUTE OF LIMITATIONS.—If, on
19 the date of the enactment of this Act (or at any time with-
20 in the 1-year period beginning on such date of enactment)
21 credit or refund of any overpayment of tax resulting from
22 the provisions of this section is barred by any law or rule
23 of law, credit or refund of such overpayment shall, never-
24 theless, be allowed or made if claim therefor is filed before
25 the date 1 year after such date of enactment.

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