

117TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to allow first responders to continue to exclude service-connected disability pension payments after reaching the age of retirement.

IN THE SENATE OF THE UNITED STATES

Mr. DAINES introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow first responders to continue to exclude service-connected disability pension payments after reaching the age of retirement.

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 “Putting First Respond-
5 ers First Act”.

1 **SEC. 2. CONTINUED EXCLUSION OF FIRST RESPONDER**
2 **SERVICE-CONNECTED DISABILITY PAYMENTS**
3 **AFTER AGE OF RETIREMENT.**

4 (a) IN GENERAL.—Section 104 of the Internal Rev-
5 enue Code of 1986 is amended by redesignating subsection
6 (d) as subsection (e) and by inserting after subsection (c)
7 the following new subsection:

8 “(d) SPECIAL RULE FOR FIRST RESPONDER SERV-
9 ICE-CONNECTED DISABILITY PAYMENTS AFTER AGE OF
10 RETIREMENT.—

11 “(1) IN GENERAL.—In the case of an individual
12 who receives a service-connected disability excludable
13 amount, gross income shall not include such amount
14 of any retirement pension or annuity which—

15 “(A) is received by such individual with re-
16 spect to the service to which the service-con-
17 nected disability excludable amount relates,

18 “(B) is determined by reference to the in-
19 dividual’s age, length of service, or contribu-
20 tions, and

21 “(C) does not exceed the service-connected
22 disability excludable amount (determined on an
23 annualized basis under such regulations or
24 other guidance as the Secretary may prescribe).

25 “(2) SERVICE-CONNECTED DISABILITY EXCLUD-
26 ABLE AMOUNT.—For purposes of this subsection,

1 the term ‘service-connected disability excludable
2 amount’ means an amount received by an individual
3 which ceases upon reaching retirement age and is
4 not includible in gross income under subsection
5 (a)(1) by reason of a service-connected disability as
6 a law enforcement officer (as such term is defined
7 in section 1204 of the Omnibus Crime Control and
8 Safe Streets Act of 1968), an employee in fire pro-
9 tection activities (as such term is defined in section
10 3(y) of the Fair Labor Standards Act of 1938), or
11 an individual who provides out-of-hospital emergency
12 medical care (including emergency medical techni-
13 cian, paramedic, or first responder).”.

14 (b) **EFFECTIVE DATE.**—The amendments made by
15 this section shall apply to taxable years beginning after
16 the date of the enactment of this Act.