

117TH CONGRESS  
1ST SESSION

# H. R. 3060

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.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 7, 2021

Mr. NORMAN (for himself and Mr. RUPPERSBERGER) 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 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 Our First Re-  
5 sponders First Act of 2021”.

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.

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