



**CONGRESSIONAL BUDGET OFFICE
PAY-AS-YOU-GO ESTIMATE**

May 29, 2001

H.R. 1727
Fallen Hero Survivor Benefit Fairness Act of 2001
As cleared by the Congress on May 22, 2001

Under current law, taxpayers may exclude from their taxable income certain amounts received as a survivor annuity on account of the death of a public safety officer in the line of duty. The officer must have died after December 31, 1996, and the annuity must be provided under a government plan to the surviving spouse, former spouse, or child of the public safety officer. H.R. 1727 would extend the treatment of these survivor annuities with respect to individuals dying on or before December 31, 1996. The Congressional Budget Office and the Joint Committee on Taxation (JCT) estimate that the act would reduce revenues by \$1 million in fiscal year 2001, by \$27 million over the 2001-2006 period, and by \$46 million over the 2001-2011 period.

The estimated budgetary impact of H.R. 1727 is shown in the following table. All estimates of the revenue effects of the act were provided by JCT. For the purposes of enforcing pay-as-you-go procedures, only the effects in the current year, the budget year, and the succeeding four years are counted.

	By Fiscal Year, in Millions of Dollars												
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011		
Changes in outlays					Not applicable								
Changes in receipts	-1	-7	-5	-5	-5	-4	-4	-4	-4	-4	-4		

The CBO staff contact for this estimate is Erin Whitaker. This estimate was approved by G. Thomas Woodward, Assistant Director for Tax Analysis.