



**CONGRESSIONAL BUDGET OFFICE
COST ESTIMATE**

May 12, 2015

**S. 916
Don't Tax Our Fallen Public Safety Heroes Act**

As reported by the Senate Committee on Finance on April 14, 2015

S. 916 would amend the Internal Revenue Code to make it clear that certain compensation paid to public safety officers or their surviving dependents for death or disability in the line of duty is not subject to income tax.

The staff of the Joint Committee on Taxation (JCT) estimates that enacting S. 916 would have no budgetary effect over the 2015-2025 period.

The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting direct spending and revenues. Enacting S. 916 would not affect direct spending or revenues; therefore, pay-as-you-go procedures do not apply.

JCT has determined that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Pamela Greene. The estimate was approved by David Weiner, Assistant Director for Tax Analysis.