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(Original Signature of Member)

116TH CONGRESS
1ST SESSION

H. R.

To amend the Internal Revenue Code of 1986 to treat certain first responder survivors benefits as earned income for purposes of the kiddie tax.

IN THE HOUSE OF REPRESENTATIVES

Mr. BEYER introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to treat certain first responder survivors benefits as earned income for purposes of the kiddie tax.

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. CERTAIN FIRST RESPONDER SURVIVORS BENE-**
4 **FITS TREATED AS EARNED INCOME FOR**
5 **KIDDIE TAX.**

6 (a) IN GENERAL.—Section 1(g)(4)(C) of the Internal
7 Revenue Code of 1986 is amended to read as follows:

1 “(C) TREATMENT OF CERTAIN AMOUNTS
2 AS EARNED INCOME.—For purposes of this sub-
3 section, each of following amounts shall be
4 treated as earned income of the child referred
5 to in paragraph (1) to the extent included in
6 the gross income of such child:

7 “(i) DISTRIBUTIONS FROM QUALIFIED
8 DISABILITY TRUSTS.—Any amount in-
9 cluded in the gross income of such child
10 under section 652 or 662 by reason of
11 being a beneficiary of a qualified disability
12 trust (as defined in section
13 642(b)(2)(C)(ii)).

14 “(ii) CERTAIN FIRST RESPONDER
15 SURVIVORS BENEFITS.—Any payment
16 made by Federal, State, or local govern-
17 ment to such child if such payment is
18 made by reason of the death of the parent
19 of such child during such parent’s service
20 as a law enforcement officer, firefighter,
21 paramedic, or emergency medical techni-
22 cian.”.

23 (b) APPLICATION TO ALTERNATIVE MINIMUM
24 TAX.—Section 59(j)(1)(A) of such Code is amended by

1 inserting “and including amounts treated as earned in-
2 come under section 1(g)(4)(C)” after “section 911(d)(2)”.

3 (c) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 31, 2017.