

116TH CONGRESS
1ST SESSION

H. R. 2840

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

MAY 20, 2019

Mr. BEYER introduced the following bill; which was referred to the Committee on Ways and Means

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:

8 “(C) TREATMENT OF CERTAIN AMOUNTS
9 AS EARNED INCOME.—For purposes of this sub-
10 section, each of following amounts shall be

1 treated as earned income of the child referred
2 to in paragraph (1) to the extent included in
3 the gross income of such child:

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

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

20 (b) APPLICATION TO ALTERNATIVE MINIMUM
21 TAX.—Section 59(j)(1)(A) of such Code is amended by
22 inserting “and including amounts treated as earned in-
23 come under section 1(g)(4)(C)” after “section 911(d)(2)”.

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

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