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Folder Title: 06/05/2001 [H.R. 1727]

Withdrawn/Redacted Material

The George W. Bush Library

DOCUMENT NO.	FORM	SUBJECT/TITLE	PAGES	DATE	RESTRICTION(S)
001	Note	[Re: H.R. 1727] - To: POTUS - From: Harriet E. Miers	1	06/03/2001	P5;
002	Routing Memo	[Re: H.R. 1727] - To: Harriet E. Miers - From: David S. Addington	1	05/25/2001	P5;
003	Routing Memo	[Re: H.R. 1727] - To: Harriet E. Miers - From: Legislative Affairs	1	05/25/2001	P5;

COLLECTION TITLE:

Executive Clerk, Office Of the

SERIES:

Saunders, G. Timothy (Tim) - Bill Files

FOLDER TITLE:

06/05/2001 [H . R. 1727]

FRC ID:

778

RESTRICTION CODES

Presidential Records Act - [44 U.S.C. 2204(a)]

- P1 National Security Classified Information [(a)(1) of the PRA]
- P2 Relating to the appointment to Federal office [(a)(2) of the PRA]
- P3 Release would violate a Federal statute [(a)(3) of the PRA]
- P4 Release would disclose trade secrets or confidential commercial or financial information [(a)(4) of the PRA]
- P5 Release would disclose confidential advise between the President and his advisors, or between such advisors [(a)(5) of the PRA]
- P6 Release would constitute a clearly unwarranted invasion of personal privacy [(a)(6) of the PRA]

PRM. Personal record misfile defined in accordance with 44 U.S.C. 2201(3).

Deed of Gift Restrictions

- A. Closed by Executive Order 13526 governing access to national security information.
- B. Closed by statute or by the agency which originated the document.
- C. Closed in accordance with restrictions contained in donor's deed of gift.

Freedom of Information Act - [5 U.S.C. 552(b)]

- b(1) National security classified information [(b)(1) of the FOIA]
- b(2) Release would disclose internal personnel rules and practices of an agency [(b)(2) of the FOIA]
- b(3) Release would violate a Federal statute [(b)(3) of the FOIA]
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- b(7) Release would disclose information compiled for law enforcement purposes [(b)(7) of the FOIA]
- b(8) Release would disclose information concerning the regulation of financial institutions [(b)(8) of the FOIA]
- b(9) Release would disclose geological or geophysical information concerning wells [(b)(9) of the FOIA]

Enrolled Bills and Resolutions

From: The Office of the Clerk



To: ☒ The White House
To: ☐ The Federal Register

To: ☐ The Federal Register

[illegible]

Date: May 25, 2001

Time: 9:58 am

Wanda Evans

Received By

Withdrawal Marker

The George W. Bush Library

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**This marker identifies the original location of the withdrawn item listed above.
For a complete list of items withdrawn from this folder, see the
Withdrawal/Redaction Sheet at the front of the folder.**

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06/05/2001 [H. R. 1727]

FRC ID:

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OA Num.:

729

NARA Num.:

1455

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EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

May 25, 2001

THE DIRECTOR

'01 MAY 25 PM3:41

MEMORANDUM FOR THE PRESIDENT

SUBJECT: Enrolled Bill H.R. 1727 - Fallen Hero Survivor Benefit Fairness Act of 2001
Sponsors - Rep. Ramstad (R) Minnesota and 16 cosponsors

Last Day for Action

June 6, 2001 - Wednesday

Purpose

Extends the exclusion from gross income for Federal income tax purposes of annuities paid to survivors of public safety officers killed in the line of duty to amounts paid with respect to officers dying on or before December 31, 1996.

Agency Recommendations

Office of Management and Budget

Approval

Department of Justice

Approval

Department of the Treasury

No objection (Informally)

Social Security Administration

No comment (Informally)

Office of Personnel Management

No comment (Informally)

Discussion

Under current law, an amount paid as a survivor annuity on account of the death of a public safety officer who is killed in the line of duty is excludable from gross income for Federal income tax purposes to the extent the survivor annuity is attributable to the officer's service as a public safety officer. The officer must have died after December 31, 1996, and the survivor annuity must be provided under a governmental plan to the surviving spouse (or former spouse) of the public safety officer or to a child of the officer. To be excludable, amounts must be received in taxable years beginning after December 31, 1996. Public safety officers include Federal, State, and local law enforcement officers, firefighters, and rescue squad and ambulance crew members.

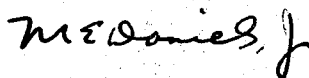
The enrolled bill would extend the current law treatment of these survivor annuities to amounts paid with respect to public safety officers killed in the line of duty on or before December 31, 1996. The extension would be effective with respect to payments received after December 31, 2001.

Pay-As-You-Go Scoring

H.R. 1727 would affect receipts; therefore, it would be subject to the pay-as-you-go requirements of the Omnibus Budget Reconciliation Act of 1990. The Joint Committee on Taxation estimates that H.R. 1727 would have a net cost of \$4 million in FY 2002 and \$24 million over five years (FYs 2002-2006). Treasury estimates are not yet available.

Conclusion and Recommendations

The Department of Justice recommends approval of H.R. 1727, noting that the purpose of the bill is to ensure consistent tax treatment of these survivor annuities, regardless of when the officer died. We join Justice in recommending approval of H.R. 1727, which passed the House by a vote of 419-0 and the Senate by unanimous consent.



Mitchell E. Daniels, Jr.
Director

Enclosures



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

APPROVED

JUN 5 2001

'01 MAY 25 PM 3:44

May 25, 2001

THE DIRECTOR

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OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

May 25, 2001

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01 MAY 25 PM 3:41

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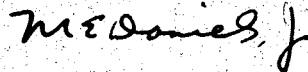
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Mitchell E. Daniels, Jr.
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Enclosures



U.S. Department of Justice
Office of Legislative Affairs

Office of the Assistant Attorney General

Washington, D.C. 20530

May 25, 2001

The Honorable Mitchell Daniels, Jr.
Director
Office of Management and Budget
Washington, DC 20503

Dear Mr. Daniels:

This responds to your request for the views and recommendation of the Department of Justice on enrolled bill H.R. 1727, the "Fallen Hero Survivor Benefit Fairness Act of 2001." We have no objection to enactment of the enrolled bill and therefore recommend that the President approve it.

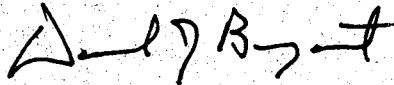
By way of background, section 1528 of the Taxpayer Relief Act of 1997 (Pub. L. 105-34) provided that an amount paid as a survivor annuity on account of the death of a public safety officer who is killed in the line of duty is excludable from income to the extent the survivor annuity is attributable to the officer's service as a law enforcement officer. The survivor annuity must be provided under a governmental plan to the surviving spouse (or former spouse) of the public safety officer or to a child of the officer. Public safety officers include law enforcement officers, firefighters, rescue squad or ambulance crew members. The provision does not apply with respect to the death of a public safety officer if it is determined by the appropriate supervising authority that: (1) the death was caused by the intentional misconduct of the officer or by the officer's intention to bring about the death; (2) the officer was voluntarily intoxicated at the time of death; (3) the officer was performing his or her duties in a grossly negligent manner at the time of death; or (4) the actions of the individual to whom payment is to be made were a substantial contributing factor to the death of the officer. The provision applies to amounts received in taxable years beginning after December 31, 1996, with respect to individuals dying after that date.

According to the report of the House Committee on Ways and Means on H.R. 1727 (H. Rept. 107-65), the purpose of the enrolled bill is to provide all survivors of public safety officers killed in the line of duty with the same income tax treatment,

regardless of when the officer died. Accordingly, the enrolled bill would extend the present-law treatment of survivor annuities with respect to public safety officers killed in the line of duty with respect to individuals dying on or before December 31, 1996.

Thank you for the opportunity to provide our views on this matter. If we may be of additional assistance, we trust that you will not hesitate to call upon us.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel J. Bryant". The signature is stylized with a large initial "D" and a long horizontal stroke.

Daniel J. Bryant
Assistant Attorney General



U.S. Department of Justice
Office of Legislative Affairs

Office of the Assistant Attorney General

Washington, D.C. 20530

May 25, 2001

The Honorable Mitchell Daniels, Jr.
Director
Office of Management and Budget
Washington, DC 20503

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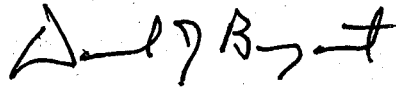
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Thank you for the opportunity to provide our views on this matter. If we may be of additional assistance, we trust that you will not hesitate to call upon us.

Sincerely,

A handwritten signature in black ink, appearing to read "D. J. Bryant", with a stylized flourish at the end.

Daniel J. Bryant
Assistant Attorney General

Bills Received at the White House

01 MAY 25 4:11 PM

Date received and
notification to OMB: 5/25/2001

Last day for action: 6/6/2001

H.R.1727

Official Title		
H.R.1727	An Act to amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.	487410

6-4-01

Bill with Harnett-

/

Cal

WHITE HOUSE STAFFING MEMORANDUM

Date: 5-25-01 ACTION / CONCURRENCE / COMMENT DUE BY: 5-26-01 8:30 AMSubject: ENROLLED BILL H.R. 1727 - FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT
OF 2001

	ACTION	FYI		ACTION	FYI
VICE PRESIDENT <i>OK</i>	☒	☐	IRASTORZA	☐	☐
CARD <i>OK</i>	☒	☐	JOHNSON <i>n/c</i>	☒	☐
HUGHES <i>OK</i>	☒	☐	LA MONTAGNE <i>OK</i>	☒	☐
ROVE	☒	☐	LINDSEY <i>n/c</i>	☒	☐
BOLTEN <i>OK</i>	☒	☐	MIERS	☐	☐
HAGIN	☒	☐	RICE	☐	☐
DANIELS	☒	☐	GERSON	☐	☐
BLAKEMAN	☐	☐	HUBBARD (CEA)	☐	☐
CALIO <i>all comm</i>	☒	☐		☐	☐
FLEISCHER	☒	☐		☐	☐
GONZALES <i>n/c</i>	☒	☐		☐	☐
HAWKINS	☒	☐		☐	☐

REMARKS:

PLEASE FORWARD YOUR COMMENTS TO THE STAFF SECRETARY BY 8:30 AM, SATURDAY, MAY 26, 2001. THANK YOU

RESPONSE:

Harriet E. Miers
 Assistant to the President
 and Staff Secretary
 Ext. 62702

One Hundred Seventh Congress
of the
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Wednesday,
the third day of January, two thousand and one*

An Act

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the “Fallen Hero Survivor Benefit Fairness Act of 2001”.

SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS FOR PUBLIC SAFETY OFFICERS KILLED IN THE LINE OF DUTY.

Subsection (b) of section 1528 of the Taxpayer Relief Act of 1997 (Public Law 105–34) is amended by striking the period and inserting “, and to amounts received in taxable years beginning after December 31, 2001, with respect to individuals dying on or before December 31, 1996.”.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*

FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT OF 2001

MAY 15, 2001.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. THOMAS, from the Committee on Ways and Means,
submitted the following

R E P O R T

[To accompany H.R. 1727]

[Including cost estimate of the Congressional Budget Office]

The Committee on Ways and Means, to whom was referred the bill (H.R. 1727) to amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty, having considered the same, report favorably thereon with an amendment and recommend that the bill as amended do pass.

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The amendment is as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Fallen Hero Survivor Benefit Fairness Act of 2001".

SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS FOR PUBLIC SAFETY OFFICERS KILLED IN THE LINE OF DUTY.

Subsection (b) of section 1528 of the Taxpayer Relief Act of 1997 (Public Law 105-34) is amended by striking the period and inserting ", and to amounts received in taxable years beginning after December 31, 2001, with respect to individuals dying on or before December 31, 1996."

I. SUMMARY AND BACKGROUND

A. PURPOSE AND SUMMARY

The bill, H.R. 1727, as amended (the "Fallen Hero Survivor Benefit Fairness Act of 2001"), equalizes the treatment of survivor annuities for public safety officers killed in the line of duty, regardless of the date of death.

The bill provides net tax reductions of over \$24 million over fiscal years 2001-2006.

B. BACKGROUND AND NEED FOR LEGISLATION

The provisions approved by the Committee eliminate inequities in present law regarding the tax treatment of survivor annuities for public safety officers killed in the line of duty. The estimated revenue effects of the provisions comply with the most recent Congressional Budget Office revisions of budget surplus projections.

C. LEGISLATIVE HISTORY

COMMITTEE ACTION

The Committee on Ways and Means marked up the provisions of the bill on May 9, 2001, and reported the provisions, as amended, on May 9, 2001, by a voice vote, with a quorum present.

II. EXPLANATION OF THE BILL

A. EXTENSION OF PRESENT LAW TREATMENT OF SURVIVOR ANNUITIES WITH RESPECT TO CERTAIN PUBLIC SAFETY OFFICERS KILLED IN THE LINE OF DUTY

(Sec. 2 of the bill and sec. 1528 of the Taxpayer Relief Act of 1997)

PRESENT LAW

The Taxpayer Relief Act of 1997 provided that an amount paid as a survivor annuity on account of the death of a public safety officer who is killed in the line of duty is excludable from income to the extent the survivor annuity is attributable to the officer's service as a law enforcement officer. The survivor annuity must be provided under a governmental plan to the surviving spouse (or former spouse) of the public safety officer or to a child of the officer. Public safety officers include law enforcement officers, firefighters, rescue squad or ambulance crew. The provision does not apply with respect to the death of a public safety officer if it is determined by the appropriate supervising authority that (1) the death was

caused by the intentional misconduct of the officer or by the officer's intention to bring about the death, (2) the officer was voluntarily intoxicated at the time of death, (3) the officer was performing his or her duties in a grossly negligent manner at the time of death, or (4) the actions of the individual to whom payment is to be made were a substantial contributing factor to the death of the officer.

The provision applies to amounts received in taxable years beginning after December 31, 1996, with respect to individuals dying after that date.

REASONS FOR CHANGE

The Committee believes that survivors of public safety officers killed in the line of duty should all receive the same tax treatment, regardless of when the officer died.

EXPLANATION OF PROVISION

The bill extends the present-law treatment of survivor annuities with respect to public safety officers killed in the line of duty with respect to individuals dying on or before December 31, 1996.

EFFECTIVE DATE

The provision is effective with respect to payments received after December 31, 2001.

III. VOTE OF THE COMMITTEE

Ordered reported by voice vote, with quorum present.

IV. BUDGET EFFECTS OF THE BILL

A. COMMITTEE ESTIMATE OF BUDGETARY EFFECTS

In compliance with clause 3(d)(2) of the rule XIII of the Rules of the House of Representatives, the following statement is made concerning the effects on the budget of the revenue provisions of the bill, H.R. 1727 as reported.

The bill is estimated to have the following effects on budget receipts for fiscal years 2001-2006:

ESTIMATED BUDGET EFFECTS OF H.R. 1727, THE "FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT OF 2001," AS REPORTED BY THE COMMITTEE ON WAYS AND MEANS; FISCAL YEARS 2002-2006

[In millions of dollars]

Provision	Effective	2002	2003	2004	2005	2006	2002-06
Extend the Present-Law Treatment of Survivor Annuities With Respect to Public Safety Officers Killed in the Line of Duty to Payments With Respect to Individuals Dying on or Before December 31, 1996.	pra 12/31/01	-4	-5	-5	-5	-5	-24

Note: Details may not add to totals due to rounding.

Legend for "Effective" column: pra=payments received after.

B. STATEMENT REGARDING NEW BUDGET AUTHORITY AND TAX
EXPENDITURES BUDGET AUTHORITY

In compliance with clause 3(c)(2) of rule XIII of the Rules of the House of Representatives, the Committee states that the bill involves no new or increased budget authority. The Committee further states that the revenue reducing income tax provision involves increased tax expenditures. (See amounts in table in Part IV.A., above.)

C. COST ESTIMATE PREPARED BY THE CONGRESSIONAL BUDGET
OFFICE

In compliance with clause 3(c)(3) of rule XIII of the Rules of the House of Representatives, requiring a cost estimate prepared by the CBO, the following statement by CBO is provided.

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, May 11, 2001.

Hon. WILLIAM "BILL" M. THOMAS,
Chairman, Committee on Ways and Means,
House of Representatives, Washington, DC.

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for H.R. 1727, the Fallen Hero Survivor Benefit Fairness Act of 2001.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is Erin Whitaker.

Sincerely,

BARRY B. ANDERSON
(For Dan L. Crippen, Director).

Enclosure.

H.R. 1727—Fallen Hero Survivor Benefit Fairness Act of 2001

Summary: 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 enacting the bill would reduce revenues by \$4 million in fiscal year 2002, by \$24 million over the 2002–2006 period, and by \$46 million over the 2002–2011 period. Because the bill would affect receipts, pay-as-you-go procedures would apply.

H.R. 1727 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA) and would not affect the budgets of state, local, or tribal governments.

Estimated cost to the Federal Government: The estimated budgetary impact of H.R. 1727 is shown in the following table. All estimates of the revenue effects of the bill were provided by JCT.

	By fiscal year, in millions of dollars—				
	2002	2003	2004	2005	2006
CHANGES IN REVENUES					
Estimated Revenues	-4	-5	-5	-5	-5

Pay-as-you-go considerations: The Balanced Budget and Emergency Deficit Control Act sets up pay-as-you-go procedures for legislation affecting direct spending or receipts. The net changes in governmental receipts that are subject to pay-as-you-go procedures are shown in the following table. 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	0	-4	-5	-5	-5	-5	-5	-5	-4	-4	-4

Intergovernmental and private-sector impact: H.R. 1727 contains no intergovernmental or private-sector mandates as defined in UMRA and would not affect the budgets of state, local, or tribal governments.

Estimate prepared by: Erin Whitaker.

Estimate approved by: G. Thomas Woodward, Assistant Director for Tax Analysis.

V. OTHER MATTERS TO BE DISCUSSED UNDER THE RULES OF THE HOUSE

A. COMMITTEE OVERSIGHT FINDINGS AND RECOMMENDATIONS

With respect to clause 3(c)(1) of rule XIII of the Rules of the House of Representatives (relating to oversight findings), the Committee advises that it was a result of the Committee's oversight review concerning the tax burden on individual taxpayers that the Committee concluded that it is appropriate and timely to enact the revenue provision included in the bill as reported.

B. STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

With respect to clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the Committee advises that the bill contains no measure that authorizes funding, so no statement of general performance goals and objectives for which any measure authorizes funding is required.

C. CONSTITUTIONAL AUTHORITY STATEMENT

With respect to clause 3(d)(1) of rule XIII of the Rules of the House of Representatives (relating to Constitutional Authority), the Committee states that the Committee's action in reporting this bill is derived from Article I of the Constitution, Section 8 ("The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises . . ."), and from the 16th Amendment to the Constitution.

D. INFORMATION RELATING TO UNFUNDED MANDATES

This information is provided in accordance with section 423 of the Unfunded Mandates Act of 1995 (P.L. 104-4).

The Committee has determined that the bill does not contain Federal mandates on the private sector. The Committee has determined that the bill does not impose a Federal intergovernmental mandate on State, local, or tribal governments.

E. APPLICABILITY OF HOUSE RULE XXI 5(b)

Rule XXI 5(b) of the Rules of the House of Representatives provides, in part, that "A bill or joint resolution, amendment, or conference report carrying a Federal income tax rate increase may not be considered as passed or agreed to unless so determined by a vote of not less than three-fifths of the Members voting, a quorum being present." The Committee has carefully reviewed the provisions of the bill, and states that the provisions of the bill do not involve any Federal income tax rate increases within the meaning of the rule.

F. TAX COMPLEXITY ANALYSIS

Section 4022(b) of the Internal Revenue Service Reform and Restructuring Act of 1998 (the "IRS Reform Act") requires the Joint Committee on Taxation (in consultation with the Internal Revenue Service and the Department of the Treasury) to provide a tax complexity analysis. The complexity analysis is required for all legislation reported by the House Committee on Ways and Means, the Senate Committee on Finance, or any committee of conference if the legislation includes a provision that directly or indirectly amends the Internal Revenue Code and has widespread applicability to individuals or small businesses.

The staff of the Joint Committee on Taxation has determined that a complexity analysis is not required under section 4022(b) of the IRS Reform Act because the bill contains no provisions that amend the Internal Revenue Code and that have "widespread applicability" to individuals or small businesses.

VI. CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italic, existing law in which no change is proposed is shown in roman):

SECTION 1528 OF THE TAXPAYER RELIEF ACT OF 1997

SEC. 1528. SURVIVOR BENEFITS FOR PUBLIC SAFETY OFFICERS KILLED IN THE LINE OF DUTY.

(a) * * *

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to amounts received in taxable years beginning after December 31, 1996, with respect to individuals dying after such date[.], and to amounts received in taxable years beginning after

*December 31, 2001, with respect to individuals dying on or before
December 31, 1996.*





EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

01 MAY '25 PM 3:44

THE DIRECTOR

May 25, 2001

MEMORANDUM FOR THE PRESIDENT

SUBJECT: Enrolled Bill H.R. 1727 - Fallen Hero Survivor Benefit Fairness Act of 2001
Sponsors - Rep. Ramstad (R) Minnesota and 16 cosponsors

Last Day for Action

June 6, 2001 - Wednesday

Purpose

Extends the exclusion from gross income for Federal income tax purposes of annuities paid to survivors of public safety officers killed in the line of duty to amounts paid with respect to officers dying on or before December 31, 1996.

Agency Recommendations

Office of Management and Budget

Approval

Department of Justice

Approval

Department of the Treasury

No objection (Informally)

Social Security Administration

No comment (Informally)

Office of Personnel Management

No comment (Informally)

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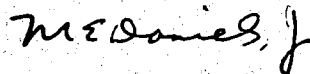
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Director

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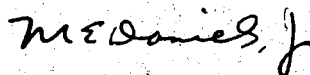
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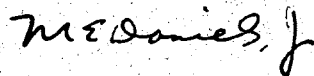
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Date: 5-25-01 ACTION / CONCURRENCE / COMMENT DUE BY: 5-26-01 8:30 AM

ENROLLED BILL H.R. 1727 - FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT

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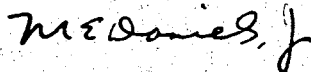
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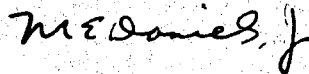
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FORM	SUBJECT/TITLE	PAGES	DATE	RESTRICTION(S)
Routing Memo	[Re: H.R. 1727] - To: Harriet E. Miers - From: David S. Addington	1	05/25/2001	P5;

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Saunders, G. Timothy (Tim) - Bill Files

FOLDER TITLE:

06/05/2001 [H. R. 1727]

FRC ID:

778

OA Num.:

729

NARA Num.:

1455

RESTRICTION CODES

Presidential Records Act - [44 U.S.C. 2204(a)]

- P1 National Security Classified Information [(a)(1) of the PRA]
- P2 Relating to the appointment to Federal office [(a)(2) of the PRA]
- P3 Release would violate a Federal statute [(a)(3) of the PRA]
- P4 Release would disclose trade secrets or confidential commercial or financial information [(a)(4) of the PRA]
- P5 Release would disclose confidential advise between the President and his advisors, or between such advisors [(a)(5) of the PRA]
- P6 Release would constitute a clearly unwarranted invasion of personal privacy [(a)(6) of the PRA]

PRM. Personal record misfile defined in accordance with 44 U.S.C. 2201(3).

Deed of Gift Restrictions

- A. Closed by Executive Order 13526 governing access to national security information.
- B. Closed by statute or by the agency which originated the document.
- C. Closed in accordance with restrictions contained in donor's deed of gift.

Freedom of Information Act - [5 U.S.C. 552(b)]

- b(1) National security classified information [(b)(1) of the FOIA]
- b(2) Release would disclose internal personnel rules and practices of an agency [(b)(2) of the FOIA]
- b(3) Release would violate a Federal statute [(b)(3) of the FOIA]
- b(4) Release would disclose trade secrets or confidential or financial information [(b)(4) of the FOIA]
- b(6) Release would constitute a clearly unwarranted invasion of personal privacy [(b)(6) of the FOIA]
- b(7) Release would disclose information compiled for law enforcement purposes [(b)(7) of the FOIA]
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EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

01 MAY 25 PM 3:44

THE DIRECTOR

May 25, 2001

MEMORANDUM FOR THE PRESIDENT

SUBJECT: Enrolled Bill H.R. 1727 - Fallen Hero Survivor Benefit Fairness Act of 2001
Sponsors - Rep. Ramstad (R) Minnesota and 16 cosponsors

Last Day for Action

June 6, 2001 - Wednesday

Purpose

Extends the exclusion from gross income for Federal income tax purposes of annuities paid to survivors of public safety officers killed in the line of duty to amounts paid with respect to officers dying on or before December 31, 1996.

Agency Recommendations

Office of Management and Budget

Approval

Department of Justice

Approval

Department of the Treasury

No objection (Informally)

Social Security Administration

No comment (Informally)

Office of Personnel Management

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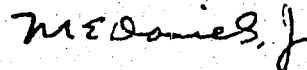
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Mitchell E. Daniels, Jr.
Director

Enclosures

Withdrawal Marker

The George W. Bush Library

FORM	SUBJECT/TITLE	PAGES	DATE	RESTRICTION(S)
Routing Memo	[Re: H.R. 1727] - To: Harriet E. Miers - From: Legislative Affairs	1	05/25/2001	P5;

**This marker identifies the original location of the withdrawn item listed above.
For a complete list of items withdrawn from this folder, see the
Withdrawal/Redaction Sheet at the front of the folder.**

COLLECTION:

Executive Clerk, Office Of the

SERIES:

Saunders, G. Timothy (Tim) - Bill Files

FOLDER TITLE:

06/05/2001 [H . R. 1727]

FRC ID:

778

OA Num.:

729

NARA Num.:

1455

RESTRICTION CODES

Presidential Records Act - [44 U.S.C. 2204(a)]

- P1 National Security Classified Information [(a)(1) of the PRA]
- P2 Relating to the appointment to Federal office [(a)(2) of the PRA]
- P3 Release would violate a Federal statute [(a)(3) of the PRA]
- P4 Release would disclose trade secrets or confidential commercial or financial information [(a)(4) of the PRA]
- P5 Release would disclose confidential advise between the President and his advisors, or between such advisors [(a)(5) of the PRA]
- P6 Release would constitute a clearly unwarranted invasion of personal privacy [(a)(6) of the PRA]

PRM. Personal record misfile defined in accordance with 44 U.S.C. 2201(3).

Deed of Gift Restrictions

- A. Closed by Executive Order 13526 governing access to national security information.
- B. Closed by statute or by the agency which originated the document.
- C. Closed in accordance with restrictions contained in donor's deed of gift.

Freedom of Information Act - [5 U.S.C. 552(b)]

- b(1) National security classified information [(b)(1) of the FOIA]
- b(2) Release would disclose internal personnel rules and practices of an agency [(b)(2) of the FOIA]
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OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D. C. 20503

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MEMORANDUM FOR THE PRESIDENT

SUBJECT: Enrolled Bill H.R. 1727 - Fallen Hero Survivor Benefit Fairness Act of 2001
Sponsors - Rep. Ramstad (R) Minnesota and 16 cosponsors

Last Day for Action

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Purpose

Extends the exclusion from gross income for Federal income tax purposes of annuities paid to survivors of public safety officers killed in the line of duty to amounts paid with respect to officers dying on or before December 31, 1996.

Agency Recommendations

Office of Management and Budget

Approval

Department of Justice

Approval

Department of the Treasury

No objection (Informally)

Social Security Administration

No comment (Informally)

Office of Personnel Management

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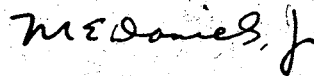
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Mitchell E. Daniels, Jr.
Director

Enclosures

WHITE HOUSE STAFFING MEMORANDUM

Date: 5-25-01 ACTION / CONCURRENCE / COMMENT DUE BY: 5-26-01 8:30 AMSubject: ENROLLED BILL H.R. 1727 - FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT
OF 2001

01 MAY 25 PM 5:40

	ACTION	FYI		ACTION	FYI
VICE PRESIDENT	☒	☐	IRASTORZA	☐	☐
CARD	☒	☐	JOHNSON	☒	☐
HUGHES	☒	☐	LA MONTAGNE	☒	☐
ROVE	☒	☐	LINDSEY	☒	☐
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CALIO	☒	☐		☐	☐
FLEISCHER	☒	☐		☐	☐
GONZALES	☒	☐		☐	☐
HAWKINS	☒	☐		☐	☐

REMARKS:

PLEASE FORWARD YOUR COMMENTS TO THE STAFF SECRETARY BY 8:30 AM, SATURDAY, MAY 26, 2001. THANK YOU

No comment - EHW

RESPONSE:

Harriet E. Miers
Assistant to the President
and Staff Secretary
Ext. 62702



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

01 MAY '25 PM 3:44

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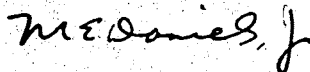
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Mitchell E. Daniels, Jr.
Director

Enclosures

Brett

Document No. _____

WHITE HOUSE STAFFING MEMORANDUM

Date: 5-25-01 ACTION / CONCURRENCE / COMMENT DUE BY: 5-26-01 8:30 AM

ENROLLED BILL H.R. 1727 - FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT

Subject: OF 2001

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VICE PRESIDENT	☒	☐	IRASTORZA	☐	☐
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RESPONSE:

No comments.
Brett Kavanaugh
Counsel's Office
6-7984

Harriet E. Miers
Assistant to the President
and Staff Secretary
Ext. 62702



EXECUTIVE OFFICE OF THE PRESIDENT
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No comment (Informally)

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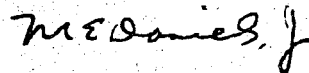
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OK

RESPONSE:

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 Assistant to the President
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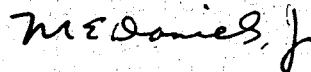
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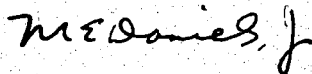
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*SK AHC*Harriet E. Miers
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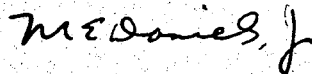
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WHITE HOUSE STAFFING MEMORANDUM

Date: 5-25-01ACTION / CONCURRENCE / COMMENT DUE BY: 5-26-01 8:30 AM

MAY 25 PM 12:01

ENROLLED BILL H.R. 1727 - FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT

Subject: OF 2001

	ACTION	FYI		ACTION	FYI
VICE PRESIDENT	☒	☐	IRASTORZA	☐	☐
CARD	☒	☐	JOHNSON	☒	☐
HUGHES	☒	☐	LA MONTAGNE	☒	☐
ROVE	☒	☐	LINDSEY	☒	☐
BOLTEN	☒	☐	MIERS	☐	☐
HAGIN	☒	☐	RICE	☐	☐
DANIELS	☒	☐	GERSON	☐	☐
BLAKEMAN	☐	☐	HUBBARD (CEA)	☐	☐
CALIO	☒	☐		☐	☐
FLEISCHER	☒	☐		☐	☐
GONZALES	☒	☐		☐	☐
HAWKINS	☒	☐		☐	☐

REMARKS:

PLEASE FORWARD YOUR COMMENTS TO THE STAFF SECRETARY BY 8:30 AM, SATURDAY, MAY 26, 2001. THANK YOU

OK

RESPONSE:

Harriet E. Miers
 Assistant to the President
 and Staff Secretary
 Ext. 62702



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

01 MAY '25 PM3:44

THE DIRECTOR

May 25, 2001

MEMORANDUM FOR THE PRESIDENT

SUBJECT: Enrolled Bill H.R. 1727 - Fallen Hero Survivor Benefit Fairness Act of 2001
Sponsors - Rep. Ramstad (R) Minnesota and 16 cosponsors

Last Day for Action

June 6, 2001 - Wednesday

Purpose

Extends the exclusion from gross income for Federal income tax purposes of annuities paid to survivors of public safety officers killed in the line of duty to amounts paid with respect to officers dying on or before December 31, 1996.

Agency Recommendations

Office of Management and Budget

Approval

Department of Justice

Approval

Department of the Treasury

No objection (Informally)

Social Security Administration

No comment (Informally)

Office of Personnel Management

No comment (Informally)

Discussion

Under current law, an amount paid as a survivor annuity on account of the death of a public safety officer who is killed in the line of duty is excludable from gross income for Federal income tax purposes to the extent the survivor annuity is attributable to the officer's service as a public safety officer. The officer must have died after December 31, 1996, and the survivor annuity must be provided under a governmental plan to the surviving spouse (or former spouse) of the public safety officer or to a child of the officer. To be excludable, amounts must be received in taxable years beginning after December 31, 1996. Public safety officers include Federal, State, and local law enforcement officers, firefighters, and rescue squad and ambulance crew members.

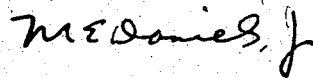
The enrolled bill would extend the current law treatment of these survivor annuities to amounts paid with respect to public safety officers killed in the line of duty on or before December 31, 1996. The extension would be effective with respect to payments received after December 31, 2001.

Pay-As-You-Go Scoring

H.R. 1727 would affect receipts; therefore, it would be subject to the pay-as-you-go requirements of the Omnibus Budget Reconciliation Act of 1990. The Joint Committee on Taxation estimates that H.R. 1727 would have a net cost of \$4 million in FY 2002 and \$24 million over five years (FYs 2002-2006). Treasury estimates are not yet available.

Conclusion and Recommendations

The Department of Justice recommends approval of H.R. 1727, noting that the purpose of the bill is to ensure consistent tax treatment of these survivor annuities, regardless of when the officer died. We join Justice in recommending approval of H.R. 1727, which passed the House by a vote of 419-0 and the Senate by unanimous consent.



Mitchell E. Daniels, Jr.
Director

Enclosures

WHITE HOUSE STAFFING MEMORANDUM

01 MAY 30 AM 9:16

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OF 2001

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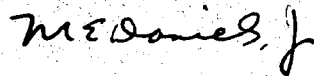
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Mitchell E. Daniels, Jr.
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Enclosures

One Hundred Seventh Congress
of the
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Wednesday,
the third day of January, two thousand and one*

An Act

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.

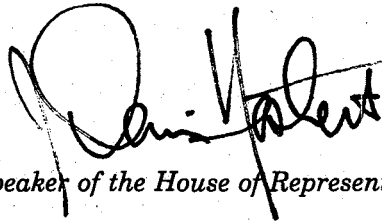
*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the "Fallen Hero Survivor Benefit Fairness Act of 2001".

SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS FOR PUBLIC SAFETY OFFICERS KILLED IN THE LINE OF DUTY.

Subsection (b) of section 1528 of the Taxpayer Relief Act of 1997 (Public Law 105-34) is amended by striking the period and inserting ", and to amounts received in taxable years beginning after December 31, 2001, with respect to individuals dying on or before December 31, 1996."



Speaker of the House of Representatives.



~~Vice President of the United States and~~

President of the Senate. pro Tempore

APPROVED

JUN - 5 2001

