

118TH CONGRESS  
1ST SESSION

# H. R. 957

To amend the Internal Revenue Code of 1986 to increase the amount excluded from gross income by reason of distributions from governmental retirement plans for health and long-term care insurance for public safety officers.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 9, 2023

Ms. SPANBERGER (for herself, Mr. FITZPATRICK, Mr. KILDEE, and Mr. BACON) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the amount excluded from gross income by reason of distributions from governmental retirement plans for health and long-term care insurance for public safety officers.

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. SHORT TITLE.**

4 This Act may be cited as the “Public Safety Retirees  
5 Healthcare Protection Act of 2023”.

1 **SEC. 2. INCREASE IN AMOUNT EXCLUDED FROM GROSS IN-**  
2 **COME BY REASON OF DISTRIBUTIONS FROM**  
3 **GOVERNMENTAL RETIREMENT PLANS FOR**  
4 **HEALTH AND LONG-TERM CARE INSURANCE**  
5 **FOR PUBLIC SAFETY OFFICERS.**

6 (a) **IN GENERAL.**—Section 402(1)(2) of the Internal  
7 Revenue Code of 1986 is amended by striking “\$3,000”  
8 and inserting “\$6,000”.

9 (b) **EFFECTIVE DATE.**—The amendment made by  
10 paragraph (1) shall apply to distributions in taxable years  
11 beginning after December 31, 2023.

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