

FINAL BILL REPORT

SB 5100

C 32 L 03
Synopsis as Enacted

Brief Description: Paying survivor benefits in accordance with Title 26 U.S.C. Sec. 101(h) as amended by the Fallen Hero Survivor Benefit Fairness Act of 2001.

Sponsors: Senators Fraser, Carlson, Winsley, Spanel, Parlette and Rasmussen; by request of Joint Committee on Pension Policy.

Senate Committee on Ways & Means
House Committee on Appropriations

Background: The Fallen Hero Survivor Benefit Fairness Act of 2001 amended Title 26, Section 101(h) of the United States Code to exempt pension benefits paid in the form of a survivor annuity, on account of the duty-related death of a public safety officer, from the federal income tax. State laws have not been brought into compliance with this act.

Summary: A new section is added to Chapter 41.04 RCW specifying that payments to beneficiaries of public safety officers killed in the line of duty are made in compliance with Title 26, Section 101(h) of the United States Code. Survivor annuities for qualifying survivors are exempt from income taxes.

Votes on Final Passage:

Senate	46 0
House	95 0

Effective: July 27, 2003