

SENATE BILL REPORT

SB 5100

As Passed Senate, February 21, 2003

Title: An act relating to 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.

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.

Brief History:

Committee Activity: Ways & Means: 1/28/03, 2/3/03 [DP].

Passed Senate: 2/21/03, 46-0.

SENATE COMMITTEE ON WAYS & MEANS

Majority Report: Do pass.

Signed by Senators Rossi, Chair; Hewitt, Vice Chair; Zarelli, Vice Chair; Brown, Doumit, Fairley, Fraser, Hale, Honeyford, Johnson, Parlette, Poulsen, Regala, Sheahan, B. Sheldon and Winsley.

Staff: Erik Sund (786-7454)

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 of Bill: 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.

Appropriation: None.

Fiscal Note: Requested on January 24, 2003.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: This bill would benefit public safety officers and their families.

Testimony Against: None.

Testified: Lynn Maier, Washington Public Employees Association (pro).

