

S 1906

A bill to amend the Internal Revenue Code of 1986 to exclude property tax rebates and other benefits provided to volunteer firefighters, search and rescue personnel, and emergency medical responders from income and employment taxes and wage withholding.

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Oct 21, 2005

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S11745)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S11745) (Oct 21, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/senate-bill/1906>

Sponsor

Name: Sen. Dodd, Christopher J. [D-CT]

Party: Democratic • **State:** CT • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Smith, Gordon H. [R-OR]	R · OR		Oct 21, 2005
Sen. DeWine, Mike [R-OH]	R · OH		Apr 25, 2006
Sen. Jeffords, James M. [I-VT]	I · VT		May 15, 2006

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 21, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Oct 21, 2005)

Amends the Internal Revenue Code to exclude from gross income rebates of state or local real or personal property taxes or any other benefit provided by a state or local government to volunteer firefighters, search and rescue personnel, and emergency medical responders. Exempts such rebates and benefits from employment and unemployment taxes and from withholding of tax requirements.

Actions Timeline

- **Oct 21, 2005:** Introduced in Senate
- **Oct 21, 2005:** Sponsor introductory remarks on measure. (CR S11744-11745)
- **Oct 21, 2005:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S11745)