Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/110/s/1466

S 1466

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: 110 (2007–2009, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: May 23, 2007

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (May 23, 2007)

Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/1466

Sponsor

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

Party: Democratic • State: CT • Chamber: Senate

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Smith, Gordon H. [R-OR]	$R \cdot OR$		May 23, 2007
Sen. Sanders, Bernard [I-VT]	I · VT		May 24, 2007
Sen. Schumer, Charles E. [D-NY]	$D \cdot NY$		May 24, 2007
Sen. Lieberman, Joseph I. [ID-CT]	ID · CT		Sep 28, 2007
Sen. Collins, Susan M. [R-ME]	$R \cdot ME$		Oct 16, 2007
Sen. Menendez, Robert [D-NJ]	D · NJ		Dec 19, 2007

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 23, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 943	Related bill	Feb 8, 2007: Referred to the House Committee on Ways and Means.

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

- May 23, 2007: Introduced in Senate
- May 23, 2007: Read twice and referred to the Committee on Finance.