

HR 2840

To amend the Internal Revenue Code of 1986 to treat certain first responder survivors benefits as earned income for purposes of the kiddie tax.

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 20, 2019

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (May 20, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/2840>

Sponsor

Name: Rep. Beyer, Donald S., Jr. [D-VA-8]

Party: Democratic • **State:** VA • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 20, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of May 20, 2019)

This bill treats certain first responder survivors benefits received by children as earned income of the child for the purposes of the kiddie tax (the tax on the unearned income of children). This has the effect of exempting the benefits from such tax. The bill applies to taxable years beginning after December 31, 2017.

Actions Timeline

- **May 20, 2019:** Introduced in House
- **May 20, 2019:** Referred to the House Committee on Ways and Means.