



H.R. 1527—Slain Officer Family Support Act of 2015. (Jeffries, R-NY)

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FLOOR SCHEDULE: [H.R. 1527](#) IS EXPECTED TO BE CONSIDERED ON MARCH 25, 2015, UNDER A SUSPENSION OF THE RULES, WHICH REQUIRES A TWO-THIRDS MAJORITY FOR PASSAGE.

TOPLINE SUMMARY: This bill would allow individuals to apply tax deductions retroactively for contributions to support the families of two New York City police officers killed in the line of duty.

COST: A Congressional Budget Office (CBO) estimate is not available at this time.

CONSERVATIVE CONCERNS:

- **Expand** the Size and Scope of the Federal Government?: **No**
- **Encroach** into State or Local Authority?: **No**
- **Delegate** Any Legislative Authority to the Executive Branch?: **No**
- **Contain** Earmarks/Limited Tax Benefits/Limited Tariff Benefits?: **No**

DETAILED SUMMARY AND ANALYSIS: New York Police Department Detectives Wenjian Liu and Rafael Ramos were [killed in the line of duty](#) on December 20, 2014.

This legislation would allow charitable contributions to support the families of the two officers between January 1, 2015, and April 15, 2015, to be treated as if they were made in calendar year 2014 for tax purposes.

Similar legislation [was passed](#) after the typhoon in the Philippines in 2014 [as well as after](#) the Haitian earthquake in 2010.

COMMITTEE ACTION: H.R. 1527 was introduced on March 23, 2015, and referred to the Committee on Ways and Means. The committee took no further action on the bill. The bill was posted on [docs.house.gov](#) at 7:55 P.M. on March 23, 2015.

CONSTITUTIONAL AUTHORITY: “Congress has the power to enact this legislation pursuant to the following: Clause 1 of Section 8 of Article I and the Sixteenth Amendment of the Constitution.”

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