

115TH CONGRESS
1ST SESSION

H. R. 167

To require the Secretary of Education to provide assistance to the immediate family of a teacher or other school employee killed in an act of violence while performing school duties.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2017

Mr. HASTINGS introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Education and the Workforce, and the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To require the Secretary of Education to provide assistance to the immediate family of a teacher or other school employee killed in an act of violence while performing school duties.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Teacher Victims’ Fam-
5 ily Assistance Act of 2017”.

6 **SEC. 2. DEFINITIONS.**

7 In this Act:

1 (1) The term “victim” means a teacher, admin-
2 istrator, employee, or paid or unpaid staff member
3 of a public or private elementary or secondary school
4 in the United States who was killed as a result of
5 an act of violence committed by another person while
6 performing school duties.

7 (2) The term “surviving spouse” means the
8 spouse of the victim, as determined under applicable
9 State law, at the time of the victim’s death.

10 (3) The term “dependent child” means a son or
11 daughter of the victim (whether natural or adopted)
12 who is under 25 years old.

13 (4) The term “institution of higher education”
14 has the meaning given that term in section 102 of
15 the Higher Education Act of 1965 (20 U.S.C.
16 1002).

17 (5) The term “cost of attendance” has the
18 meaning given that term in section 472 of the High-
19 er Education Act of 1965 (20 U.S.C. 1087ll).

20 (6) The term “Secretary” means the Secretary
21 of Education.

22 **SEC. 3. TEACHER VICTIM FAMILY ASSISTANCE.**

23 The Secretary of Education shall provide to each ap-
24 plicable recipient the following amounts and forms of as-
25 sistance:

1 (1) FUNERAL ASSISTANCE.—A payment of up
2 to \$1,500 to the surviving spouse, dependent child,
3 or other next of kin, as determined by the Secretary,
4 to assist with any funeral expenses of the victim.

5 (2) DEATH BENEFIT.—A payment of \$75,000
6 to the surviving spouse, dependent child, or other
7 next of kin, as determined by the Secretary.

8 (3) LIVING ASSISTANCE.—Beginning one year
9 after the date of death of the victim, a payment of—

10 (A) \$900 per month to the surviving
11 spouse, until the earlier of the spouse's death or
12 remarriage; and

13 (B) \$225 per month to each dependent
14 child, until reaching the age of 18 years.

15 (4) DEPENDENT UNDERGRADUATE EDUCATION
16 ASSISTANCE.—

17 (A) IN GENERAL.—For each dependent
18 child enrolled or accepted for enrollment in a
19 part-time or full-time program of under-
20 graduate instruction at an institution of higher
21 education, an annual amount not to exceed the
22 lesser of \$7,500 or half the total annual cost of
23 attendance at such institution.

24 (B) RELATION TO OTHER ASSISTANCE.—
25 Assistance provided under this paragraph shall

1 not be considered for the purpose of awarding
2 Federal assistance under title IV of the Higher
3 Education Act of 1965 (20 U.S.C. 1070 et
4 seq.), except that in no case shall the sum of
5 the total amount of student financial assistance
6 awarded to a dependent child under such title
7 and the amount of assistance provided under
8 this paragraph exceed the child's total cost of
9 attendance.

10 (C) DURATION OF ASSISTANCE.—A de-
11 pendent child may receive assistance under this
12 paragraph for not more than a total of 5 years.

13 (D) GOOD STANDING REQUIRED.—The de-
14 pendent child must maintain good standing at
15 the institution in order to receive assistance
16 under this paragraph.

17 (E) EFFECT OF PARENTAL DEATH OR RE-
18 MARRIAGE.—The death or remarriage of the
19 surviving spouse does not affect a dependent
20 child's eligibility for assistance under this para-
21 graph.

1 **SEC. 4. TAX PROVISIONS RELATING TO ELEMENTARY OR**
2 **SECONDARY SCHOOL STAFF MEMBERS**
3 **KILLED IN AN ACT OF VIOLENCE WHILE PER-**
4 **FORMING SCHOOL DUTIES.**

5 (a) **TEACHER’S WAGES IN YEAR OF DEATH EX-**
6 **CLUDED FROM INCOME.—**

7 (1) **IN GENERAL.**—Part II of subchapter J of
8 chapter 1 of the Internal Revenue Code of 1986 is
9 amended by adding at the end the following new sec-
10 tion:

11 **“SEC. 693. INCOME TAXES OF ELEMENTARY OR SECONDARY**
12 **SCHOOL STAFF MEMBERS KILLED IN AN ACT**
13 **OF VIOLENCE WHILE PERFORMING SCHOOL**
14 **DUTIES.**

15 “In the case of any individual who is a victim (as
16 defined by section 2(1) of the Teacher Victims’ Family
17 Assistance Act of 2017), any tax imposed by this subtitle
18 on any amount received by such individual by reason of
19 school employment shall not apply with respect to the tax-
20 able year in which falls the date of death of the indi-
21 vidual.”.

22 (2) **CLERICAL AMENDMENT.**—The table of sec-
23 tions for part II of subchapter J of chapter 1 of
24 such Code is amended by inserting at the end the
25 following new item:

“Sec. 693. Income taxes of elementary or secondary school staff members killed in an act of violence while performing school duties.”.

1 (b) **EXCLUSION OF TEACHER VICTIM FAMILY AS-**
2 **SISTANCE.—**

3 (1) **IN GENERAL.—**Part III of subchapter B of
4 chapter 1 of such Code (relating to items specifically
5 excluded from gross income) is amended by inserting
6 after section 139F the following new section:

7 **“SEC. 139G. TEACHER VICTIM FAMILY ASSISTANCE.**

8 “In the case of an individual, gross income does not
9 include any amount received in a taxable year under sec-
10 tion 2 of the Teacher Victims’ Family Assistance Act of
11 2017.”.

12 (2) **CLERICAL AMENDMENT.—**The table of sec-
13 tions for such part is amended by inserting after the
14 item relating to section 139F the following new
15 item:

“Sec. 139G. Teacher victim family assistance.”.

16 (c) **EFFECTIVE DATE.—**The amendments made by
17 this section shall apply to taxable years beginning after
18 December 31, 2016.

19 **SEC. 5. TEACHER VICTIMS’ FAMILY FUND.**

20 (a) **ESTABLISHMENT.—**Subchapter A of chapter 98
21 of the Internal Revenue Code of 1986 is amended by add-
22 ing at the end the following:

1 **“SEC. 9512. TEACHER VICTIMS’ FAMILY TRUST FUND.**

2 “(a) CREATION OF TRUST FUND.—There is estab-
3 lished in the Treasury of the United States a trust fund
4 to be known as the ‘Teacher Victims’ Family Trust Fund’
5 (referred to in this section as the ‘Trust Fund’), consisting
6 of such amounts as may be appropriated or credited to
7 the Trust Fund as provided in this section or section
8 9602(b).

9 “(b) TRANSFERS TO TRUST FUND.—There is hereby
10 appropriated to the Trust Fund an amount equivalent to
11 the increase in revenues received in the Treasury by rea-
12 son of the increase in tax imposed under section 4181 by
13 the Teacher Victims’ Family Assistance Act of 2017.

14 “(c) DISTRIBUTION OF AMOUNTS IN TRUST FUND.—
15 Amounts in the Trust Fund shall be available, as provided
16 in appropriation Acts, to carry out section 3 of the Teach-
17 er Victims’ Family Assistance Act of 2017.”.

18 (b) INCREASE IN EXCISE TAX ON AMMUNITION.—
19 Section 4181 of such Code is amended—

20 (1) by striking “Shells, and cartridges.”, and

21 (2) by adding at the end the following:

22 **“Articles taxable at 13 percent—**

23 “Shells, and cartridges.”.

24 (c) CONFORMING AMENDMENTS.—

25 (1) Subsection (a) of section 3 of the Pittman-
26 Robertson Wildlife Restoration Act (16 U.S.C.

1 669b) is amended by adding at the end the following
2 new paragraph:

3 “(3) Paragraph (1) shall not apply to so much
4 of the revenues accruing under section 4181 of the
5 Internal Revenue Code of 1986 as are attributable
6 to the increase in tax imposed under section 4181 by
7 the Teacher Victims’ Family Assistance Act of
8 2017.”.

9 (2) The table of sections for subchapter A of
10 chapter 98 of such Code is amended by adding at
11 the end the following:

“Sec. 9512. Teacher Victims’ Family Trust Fund.”.

12 (d) EFFECTIVE DATE.—

13 (1) Except as provided by paragraph (2), the
14 amendments made by this section shall take effect
15 on the date of the enactment of this Act.

16 (2) The amendment made by subsection (b)
17 shall apply to articles sold after the date of the en-
18 actment of this Act.

19 **SEC. 6. ELIGIBILITY FOR PUBLIC SAFETY OFFICER DEATH**
20 **BENEFITS.**

21 For purposes of part L of the Omnibus Crime Con-
22 trol and Safe Streets Act of 1968 (42 U.S.C. 3796 et
23 seq.)—

24 (1) a victim shall be deemed to be a public safe-
25 ty officer who has died as the direct and proximate

1 result of a personal injury sustained in the line of
2 duty;

3 (2) the surviving spouse of the victim shall be
4 deemed to be the surviving spouse of such a public
5 safety officer; and

6 (3) the dependent child of the victim shall be
7 deemed to be the surviving child of such a public
8 safety officer.

9 **SEC. 7. ASSISTANCE SUPPLEMENTS, NOT SUPPLANTS**

10 **OTHER BENEFITS.**

11 No assistance provided under this Act may supplant
12 any benefit or other compensation paid or payable to the
13 surviving spouse, dependent child, or other next of kin of
14 the victim by the victim's employer, school, school district,
15 or local or State government, or by any insurance coverage
16 of the victim.

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