

ARKANSAS SENATE

93rd General Assembly - Second Extraordinary Session, 2021 Amendment Form

Subtitle of Senate Bill No. 1

TO AMEND THE STATE INCOME TAX; TO CHANGE THE NAME AND FUNDING OF THE LONG TERM RESERVE FUND; AND TO DECLARE AN EMERGENCY.

Amendment No. 1 to Senate Bill 1

Amend Senate Bill No. 1 as originally introduced:

Page 24, line 29, delete "51-201(d)." and substitute the following:
"51-201(d).

SECTION 11. Arkansas Code Title 26, Chapter 51, Subchapter 5, is amended to add an additional section to read as follows:

26-51-517. Full-time law enforcement officer tax credit.

(a) As used in this section:

(1) "Full-time law enforcement officer" means a law enforcement officer who:

(A) Is employed by and receives a salary authorized by a law enforcement agency;

(B) Has the statutory authority to enforce the criminal, traffic, or highway laws of the state or of the federal government; and

(C) Has worked for a law enforcement agency for at least twenty-five (25) hours per week for at least eleven (11) months of the calendar year for which the tax credit under subsection (b) of this section is being claimed; and

(2) "Law enforcement agency" means:

(A) A municipal police department;

(B) A county sheriff's office;

(C) A law enforcement entity of the State of Arkansas, including without limitation:

(i) The Division of Arkansas State Police;



(ii) The Arkansas Highway Police Division of the Arkansas Department of Transportation;

(iii) The State Capitol Police; and

(iv) A police department that is part of a public college or university;

(D) An airport authority; or

(E) A federal law enforcement entity.

(b)(1) There is allowed an income tax credit against the income tax imposed by this chapter in the amount of three thousand dollars (\$3,000) for a taxpayer who obtains verification as stated in subsection (c) of this section.

(2) If the amount of the income tax credit allowed under this section exceeds the taxpayer's income tax liability, the excess shall be refunded to the taxpayer.

(c) A taxpayer may receive the credit under subsection (b) of this section if the taxpayer obtains verification as follows:

(1) If the taxpayer is the chief law enforcement officer of a law enforcement agency, the taxpayer shall obtain written verification on a form approved by the Department of Finance and Administration that:

(A) States that the taxpayer is a full-time law enforcement officer; and

(B) Is signed by the second most senior law enforcement officer and the payroll clerk of the law enforcement agency; and

(2) If the taxpayer is not the chief law enforcement officer of the law enforcement agency, the taxpayer shall obtain written verification on a form approved by the Department of Finance and Administration that:

(A) States that the taxpayer is a full-time law enforcement officer; and

(B) Is signed by the taxpayer's immediate supervisor and the chief law enforcement officer of the law enforcement agency."

AND

Appropriately renumber the sections of the bill

AND

Page 25, line 22, delete "10, and 11" and substitute "10, 11, and 12"

The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator Rapert

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Secretary