

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

As Engrossed: H3/11/21

# A Bill

HOUSE BILL 1513

5 By: Representative Eubanks  
6 By: Senator J. Dismang  
7

## For An Act To Be Entitled

9 AN ACT TO CREATE AN INCOME TAX CREDIT FOR RETIRED LAW  
10 ENFORCEMENT OFFICERS WHO WORK COLD CASES FOR THE  
11 DIVISION OF ARKANSAS STATE POLICE; AND FOR OTHER  
12 PURPOSES.  
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## Subtitle

16 TO CREATE AN INCOME TAX CREDIT FOR  
17 RETIRED LAW ENFORCEMENT OFFICERS WHO WORK  
18 COLD CASES FOR THE DIVISION OF ARKANSAS  
19 STATE POLICE.  
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21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 *SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is*  
25 *amended to add an additional section to read as follows:*

26 *26-51-515. Work on cold cases by retired law enforcement officers.*

27 *(a)(1) Subject to the restrictions stated in this section, there is*  
28 *allowed an income tax credit against the income tax imposed under this*  
29 *chapter for up to three thousand five hundred dollars (\$3,500) for work*  
30 *performed by the taxpayer on behalf of the Division of Arkansas State Police*  
31 *to investigate one (1) or more cold cases.*

32 *(2)(A) A taxpayer who works at least one thousand (1,000) hours*  
33 *investigating one (1) or more cold cases on behalf of the division during the*  
34 *tax year may claim the full amount of the credit allowed under subdivision*  
35 *(a)(1) of this section.*

36 *(B) A taxpayer who works less than one thousand (1,000)*



1 hours investigating one (1) or more cold cases on behalf of the division  
2 during the tax year may claim a pro rata share of the credit allowed under  
3 subdivision (a)(1) of this section based on the number of hours the taxpayer  
4 worked investigating one (1) or more cold cases on behalf of the division  
5 during the tax year compared to one thousand (1,000) hours.

6 (b) At the discretion of the division, an individual may work as a:

7 (1)(A) Volunteer to investigate one (1) or more cold cases on  
8 behalf of the division.

9 (B) An individual who works as a volunteer under this  
10 subsection is not an employee of the division, and the only benefit accruing  
11 to the individual is the tax credit allowed under this section; or

12 (2) Temporary or part-time employee of the division for an  
13 hourly rate determined by the division, not to exceed the rates of pay  
14 provided in the Uniform Classification and Compensation Act, § 21-5-201 et  
15 seq.

16 (c) The amount of the income tax credit under this section that may be  
17 claimed by the taxpayer in a tax year shall not exceed the amount of income  
18 tax due by the taxpayer.

19 (d) Any unused income tax credit under this section may be carried  
20 forward for two (2) consecutive tax years following the tax year in which the  
21 income tax credit was earned.

22 (e)(1) To be eligible to claim a tax credit under this section, a  
23 taxpayer shall:

24 (A) Be a retired law enforcement officer; and

25 (B) Apply to the division for an eligibility certificate,  
26 which shall be attached to the taxpayer's return for the tax year in which  
27 the tax credit is claimed.

28 (2) The division shall maintain an ongoing record of the  
29 eligibility certificates awarded under this section each fiscal year.

30 (3) The division shall issue eligibility certificates for the  
31 number of hours worked by each taxpayer for the tax credit allowed under this  
32 section only up to a total of twenty-five thousand dollars (\$25,000) for all  
33 taxpayers in each fiscal year on a first-come, first-served basis.

34 (f) The Director of the Division of Arkansas State Police shall:

35 (1) Promulgate rules to implement this section; and

36 (2) Consult with the Department of Finance and Administration in

1 promulgating rules under this section.

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3 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax  
4 years beginning on or after January 1, 2022.

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6 SECTION 3. DO NOT CODIFY. Rules.

7 (a) When adopting the initial rules required under this act, the  
8 Director of the Division of Arkansas State Police shall file the final rules  
9 with the Secretary of State for adoption under § 25-15-204(f):

10 (1) On or before January 1, 2022; or

11 (2) If approval under § 10-3-309 has not occurred by January 1,  
12 2022, as soon as practicable after approval under § 10-3-309.

13 (b) The director shall file the proposed rules with the Legislative  
14 Council under § 10-3-309(c) sufficiently in advance of January 1, 2022, so  
15 that the Legislative Council may consider the rules for approval before  
16 January 1, 2022.

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18 /s/Eubanks