

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

Call Item 1

A Bill

HOUSE BILL 1009

5 By: Representatives Beaty Jr., Ray, Underwood, Hawks, M. Berry, C. Cooper, Dotson, Rye
6 By: Senators Gilmore, Beckham
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For An Act To Be Entitled

9 AN ACT TO AMEND THE STATE INCOME TAX; TO EXEMPT FROM
10 INCLUSION IN GROSS INCOME SALARY RECEIVED BY CERTAIN
11 FULL-TIME LAW ENFORCEMENT OFFICERS; AND FOR OTHER
12 PURPOSES.
13
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Subtitle

16 TO EXEMPT FROM INCLUSION IN GROSS INCOME
17 SALARY RECEIVED BY CERTAIN FULL-TIME LAW
18 ENFORCEMENT OFFICERS.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-51-404(b), concerning items excluded
24 from the definition of "gross income" for purposes of calculating a
25 taxpayer's income tax liability, is amended to add an additional subdivision
26 to read as follows:

27 (36)(A) The first seventy-five thousand dollars (\$75,000) in
28 income paid by a law enforcement agency to a person who works at least
29 twenty-five (25) hours a week as a certified law enforcement officer under §
30 12-9-101 et seq. for services rendered to that law enforcement agency;

31 (B) As used in this subdivision (b)(36), "law enforcement
32 agency" means:

33 (i) A municipal police department;

34 (ii) A county sheriff's office;

35 (iii) A law enforcement entity of the State of
36 Arkansas, including without limitation:



- 1 (a) The Division of Arkansas State Police;
- 2 (b) The Arkansas Highway Police Division of
- 3 the Arkansas Department of Transportation;
- 4 (c) The State Capitol Police; or
- 5 (d) A police department that is part of a
- 6 public college or university;
- 7 (iv) An airport authority; or
- 8 (v) A federal law enforcement entity.

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10 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax

11 years beginning on or after January 1, 2022.

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