

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Senator Keet

A Bill

SENATE BILL 754

For An Act To Be Entitled

8 "AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR AUXILIARY LAW
9 ENFORCEMENT OFFICERS FROM THE ARKANSAS INCOME TAX ACT,
10 ARKANSAS CODE §§ 26-51-101 ET SEQ; AND FOR OTHER
11 PURPOSES."

Subtitle

14 "TO PROVIDE AN INCOME TAX CREDIT FOR
15 AUXILIARY LAW ENFORCEMENT OFFICERS FROM
16 THE ARKANSAS INCOME TAX."

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20 SECTION 1. There shall be allowed to individuals a credit against the
21 income tax, after the tax shall have been computed, under the Arkansas Income
22 Tax Act, Arkansas Code §§ 26-51-101 et seq., for any taxpayer in this state
23 who is a certified and sworn auxiliary law enforcement officer and who has
24 volunteered more than one hundred (100) hours of on-duty time with a local
25 law enforcement agency during the previous year and it shall be in addition
26 to all other income tax credits. An income tax credit of five hundred
27 dollars (\$500) shall be allowed for the first income year in which the
28 qualified auxiliary law enforcement officer claims the credit and an income
29 tax credit of two hundred dollars (\$200) per year shall be allowed for each
30 year after the first year claimed in which the officer continues to qualify
31 and to claim the credit. A married individual qualifying for the credit as
32 an auxiliary law enforcement officer and filing either jointly or separately
33 on the same income tax return may claim and shall receive only one (1) credit
34 per return against any aggregate tax.

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1 SECTION 2. (a) For the purposes of the tax credit allowed in this
2 act, a person shall be considered to be a certified and sworn auxiliary law
3 enforcement officer, if the person:

4 (1) Has met the minimum standards for appointment and training
5 for auxiliary law enforcement officers prescribed by the Arkansas Commission
6 on Law Enforcement Standards and Training; and

7 (2) Has been appointed an auxiliary law enforcement officer by a
8 local law enforcement agency in Arkansas; and

9 (3) Receives a certification, on a form prescribed by the
10 Director of the Department of Finance and Administration, from the law
11 enforcement agency that he was an appointed auxiliary law enforcement
12 officer.

13 (b) For the purposes of the tax credit allowed in this act, an
14 auxiliary officer shall be considered to have volunteered more than one
15 hundred (100) hours of on-duty time with a local law enforcement agency
16 during the last year, if the person:

17 (1) Received no compensation or other payment in return for the
18 time he contributes to the law enforcement agency; and

19 (2) Served on-duty as an auxiliary law enforcement officer with
20 his appointing agency more than one hundred (100) hours during the previous
21 year; and

22 (3) Receives a report, on a form prescribed by the Director of
23 the Department of Finance and Administration, from the law enforcement agency
24 that includes the total number of on-duty hours served with the law
25 enforcement agency by the person in the previous year.

26 (c) The certification of the person's appointment as an auxiliary
27 officer and the report of the number of hours on-duty shall accompany the
28 person's income tax return for any year for which the tax credit is claimed.

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30 SECTION 3. The provisions of this act shall become effective for income
31 years beginning from and after January 1, 1995, thereby being applicable to
32 tax returns filed from and after January 1, 1996.

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34 SECTION 4. All provisions of this act of general and permanent nature
35 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code

1 Revision Commission shall incorporate the same in the Code.

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4 SECTION 5. If any provisions of this act or the application thereof to
5 any person or circumstance is held invalid, the invalidity shall not affect
6 other provisions or applications of the act which can be given effect without
7 the invalid provisions or application, and to this end the provisions of this
8 act are declared to be severable.

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10 SECTION 6. All laws and parts of laws in conflict with this act are
11 hereby repealed.

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