

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

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

15 TO CREATE AN INCOME TAX CREDIT FOR
16 RETIRED LAW ENFORCEMENT OFFICERS WHO WORK
17 COLD CASES FOR THE DIVISION OF ARKANSAS
18 STATE POLICE.
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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) 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 five thousand dollars (\$5,000) for work performed by the
30 taxpayer on behalf of the Division of Arkansas State Police to investigate
31 one (1) or more cold cases.

32 (b) The amount of the income tax credit under this section that may be
33 claimed by the taxpayer in a tax year shall not exceed the amount of income
34 tax due by the taxpayer.

35 (c) Any unused income tax credit under this section may be carried
36 forward for two (2) consecutive tax years following the tax year in which the



1 income tax credit was earned.

2 (d)(1) To be eligible to claim a tax credit under this section, a
 3 taxpayer shall:

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

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

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

10 (3) The division shall issue eligibility certificates for the
 11 tax credit under this section only up to a total of twenty-five thousand
 12 dollars (\$25,000) for all taxpayers in each fiscal year on a first-come,
 13 first-served basis.

14 (e) The Director of the Division of Arkansas State Police shall:

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

16 (2) Consult with the Department of Finance and Administration in
 17 promulgating rules under this section.

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

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 22 SECTION 3. DO NOT CODIFY. Rules.

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

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

27 (2) If approval under § 10-3-309 has not occurred by January 1,
 28 2022, as soon as practicable after approval under § 10-3-309.

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