

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

A Bill

SENATE BILL 304

5 By: Senators Rapert, K. Hammer, B. Johnson
6 By: Representatives Slape, M. Berry, Jett, Bentley, Jean, McClure, S. Smith, Christiansen, Hollowell
7

For An Act To Be Entitled

9 AN ACT TO CREATE AN INCOME TAX CREDIT FOR CERTAIN
10 FULL-TIME LAW ENFORCEMENT OFFICERS; AND FOR OTHER
11 PURPOSES.
12
13

Subtitle

14 TO CREATE AN INCOME TAX CREDIT FOR
15 CERTAIN FULL-TIME LAW ENFORCEMENT
16 OFFICERS.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is
23 amended to add an additional section to read as follows:

24 26-51-515. Full-time law enforcement officer tax credit.

25 (a) As used in this section:

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

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

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

32 (C) Has worked for a law enforcement agency for at least
33 twenty-five (25) hours per week for at least eleven (11) months of the
34 calendar year; and

35 (2) "Law enforcement agency" means a municipal police
36 department, a county sheriff's office, a law enforcement entity of the State



1 of Arkansas, including without limitation the Division of Arkansas State
2 Police, or a federal law enforcement entity.

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

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

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

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

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

16 (2) If the taxpayer is not the chief law enforcement officer of
17 the law enforcement agency, the taxpayer shall obtain written verification on
18 a form approved by the department that:

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

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

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24 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
25 years beginning on or after January 1, 2021.
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