

1 State of Arkansas As Engrossed: S2/23/21 S3/3/21 S3/11/21  
2 93rd General Assembly **A Bill**  
3 Regular Session, 2021

SENATE BILL 304

4  
5 By: Senators Rapert, K. Hammer, B. Johnson, M. Johnson  
6 By: Representatives Slape, M. Berry, Jett, Bentley, Jean, McClure, S. Smith, Christiansen, Hollowell, D.  
7 *Garner, Fortner, M. McElroy, McNair, Milligan, Crawford, Watson*

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9 **For An Act To Be Entitled**

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

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14  
15 **Subtitle**

16 TO CREATE AN INCOME TAX CREDIT FOR  
17 CERTAIN FULL-TIME LAW ENFORCEMENT  
18 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 Title 26, Chapter 51, Subchapter 5, is  
24 amended to add an additional section to read as follows:

25 26-51-515. Full-time law enforcement officer tax credit.

26 (a) As used in this section:

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

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

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

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

36 (2) "Law enforcement agency" means a municipal police



1 department, a county sheriff's office, a law enforcement entity of the State  
2 of Arkansas, including without limitation the Division of Arkansas State  
3 Police, an airport authority, or a federal law enforcement entity.

4 (b)(1) There is allowed an income tax credit against the income tax  
5 imposed by this chapter in the amount of three thousand dollars (\$3,000) for  
6 a taxpayer who obtains verification as stated in subsection (c) of this  
7 section.

8 (2) The amount of the income tax credit under this section that  
9 may be claimed by the taxpayer in a tax year shall not exceed the amount of  
10 income tax due by the taxpayer.

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

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

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

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

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

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

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

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28 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax  
29 years beginning on or after January 1, 2021.  
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32 /s/Rapert  
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