

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

# A Bill

Call Item 1

HOUSE BILL 1008

5 By: Representatives Slape, Crawford, Cozart, Tosh, L. Johnson, Richardson, Bentley, Rye, Watson,  
6 McNair, L. Fite, Gazaway, Wing, M. Berry, Haak, Pilkington, Wardlaw, Boyd, Evans, Christiansen,  
7 McCollum, S. Smith, Milligan, Lundstrum, Hawks, Breaux, Vaught, S. Berry, McClure, Lowery, Speaks,  
8 Cloud, Coleman, C. Cooper, Wooten, McGrew  
9 By: Senators Rapert, Hester, M. Johnson, B. Ballinger, K. Hammer, T. Garner, A. Clark, G. Stubblefield,  
10 D. Wallace  
11

## For An Act To Be Entitled

12 AN ACT TO CREATE AN INCOME TAX CREDIT FOR CERTAIN  
13 FULL-TIME LAW ENFORCEMENT OFFICERS; AND FOR OTHER  
14 PURPOSES.  
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17

## Subtitle

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

28 26-51-517. Full-time law enforcement officer tax credit.

29 (a) As used in this section:

30 (1) "Full-time law enforcement officer" means a law enforcement  
31 officer who:

32 (A) Is employed by and receives a salary authorized by a  
33 law enforcement agency;

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

36 (C) Has worked for a law enforcement agency for at least



1 twenty-five (25) hours per week for at least eleven (11) months of the  
 2 calendar year for which the tax credit under subsection (b) of this section  
 3 is being claimed; and

4 (2) "Law enforcement agency" means:

5 (A) A municipal police department;

6 (B) A county sheriff's office;

7 (C) A law enforcement entity of the State of Arkansas,  
 8 including without limitation:

9 (i) The Division of Arkansas State Police;

10 (ii) The Arkansas Highway Police Division of the  
 11 Arkansas Department of Transportation;

12 (iii) The State Capitol Police; and

13 (iv) A police department that is part of a public  
 14 college or university;

15 (D) An airport authority; or

16 (E) A federal law enforcement entity.

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

21 (2) If the amount of the income tax credit allowed under this  
 22 section exceeds the taxpayer's income tax liability, the excess shall be  
 23 refunded to the taxpayer.

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

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

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

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

33 (2) If the taxpayer is not the chief law enforcement officer of  
 34 the law enforcement agency, the taxpayer shall obtain written verification on  
 35 a form approved by the Department of Finance and Administration that:

36 (A) States that the taxpayer is a full-time law

1 enforcement officer; and

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

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

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