

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015
4

A Bill

HOUSE BILL 1794

5 By: Representative Gossage
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For An Act To Be Entitled

8 AN ACT TO CREATE AN INCOME TAX CREDIT FOR RETIRED LAW
9 ENFORCEMENT OFFICERS WHO WORK COLD CASES FOR THE
10 DEPARTMENT OF ARKANSAS STATE POLICE; AND FOR OTHER
11 PURPOSES.
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Subtitle

14 TO CREATE AN INCOME TAX CREDIT FOR
15 RETIRED LAW ENFORCEMENT OFFICERS WHO WORK
16 COLD CASES FOR THE DEPARTMENT OF ARKANSAS
17 STATE POLICE.
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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. Retired law enforcement officers' work on cold cases.

26 (a) Subject to the restrictions stated in this section, there is
27 allowed an income tax credit against the income tax imposed under this
28 chapter for up to two thousand dollars (\$2,000) for work performed by the
29 taxpayer on behalf of the Department of Arkansas State Police to investigate
30 one (1) or more cold cases.

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

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



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

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

4 (B) Apply to the Department of Arkansas State Police for
5 an eligibility certificate, which shall be attached to the taxpayer's return
6 for the tax year in which the tax credit is claimed.

7 (2) The Department of Arkansas State Police shall maintain an
8 ongoing record of the eligibility certificates awarded under this section
9 each fiscal year.

10 (3) The Department of Arkansas State Police shall issue
11 eligibility certificates for the tax credit under this section only up to a
12 total of eighty thousand dollars (\$80,000) for all taxpayers in each fiscal
13 year on a first-come, first-served basis.

14 (e) The Director of the Department 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. This act is effective for tax years
20 beginning on or after January 1, 2015.

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