

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas As Engrossed: S2/23/21 S3/3/21 S3/11/21 S3/15/21

93rd General Assembly

A Bill

Regular Session, 2021

SENATE BILL 304

By: Senators Rapert, K. Hammer, B. Johnson, M. Johnson

By: Representatives Slape, M. Berry, Jett, Bentley, Jean, McClure, S. Smith, Christiansen, Hollowell, D.

Garner, Fortner, M. McElroy, McNair, Milligan, Crawford, Watson, C. Cooper

For An Act To Be Entitled

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

Subtitle

TO CREATE AN INCOME TAX CREDIT FOR
CERTAIN FULL-TIME LAW ENFORCEMENT
OFFICERS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5, is amended to add an additional section to read as follows:

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

(a) As used in this section:

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

/s/Rapert