

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

State of Arkansas
93rd General Assembly
Second Extraordinary Session, 2021

A Bill

Call Item 1
HOUSE BILL 1009

By: Representatives Beaty Jr., Ray, Underwood, Hawks, M. Berry, C. Cooper, Dotson, Rye
By: Senators Gilmore, Beckham

For An Act To Be Entitled

AN ACT TO AMEND THE STATE INCOME TAX; TO EXEMPT FROM INCLUSION IN GROSS INCOME SALARY RECEIVED BY CERTAIN FULL-TIME LAW ENFORCEMENT OFFICERS; AND FOR OTHER PURPOSES.

Subtitle

TO EXEMPT FROM INCLUSION IN GROSS INCOME SALARY RECEIVED BY CERTAIN FULL-TIME LAW ENFORCEMENT OFFICERS.

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

SECTION 1. Arkansas Code § 26-51-404(b), concerning items excluded from the definition of "gross income" for purposes of calculating a taxpayer's income tax liability, is amended to add an additional subdivision to read as follows:

(36)(A) The first seventy-five thousand dollars (\$75,000) in income paid by a law enforcement agency to a person who works at least twenty-five (25) hours a week as a certified law enforcement officer under § 12-9-101 et seq. for services rendered to that law enforcement agency;

(B) As used in this subdivision (b)(36), "law enforcement agency" means:

(i) A municipal police department;

(ii) A county sheriff's office;

(iii) A law enforcement entity of the State of

Arkansas, including without limitation:



- (a) The Division of Arkansas State Police;
- (b) The Arkansas Highway Police Division of the Arkansas Department of Transportation;
- (c) The State Capitol Police; or
- (d) A police department that is part of a public college or university;
- (iv) An airport authority; or
- (v) A federal law enforcement entity.

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