

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

# A Bill

Call Item 1  
SENATE BILL 9

By: Senators Rapert, Hester, M. Johnson, B. Ballinger, K. Hammer, T. Garner, A. Clark, G. Stubblefield, D. Wallace

By: Representatives Slape, Crawford, Cozart, Tosh, L. Johnson, Richardson, Bentley, Rye, Watson, McNair, L. Fite, Gazaway, Wing, M. Berry, Haak, Pilkington, Wardlaw, Boyd, Evans, Christiansen, McCollum, S. Smith, Milligan, Lundstrum, Hawks, Breaux, Vaught, S. Berry, McClure, Lowery, Speaks, Cloud, Coleman, C. Cooper, Wooten, McGrew

## 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:

26-51-517. 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 for which the tax credit under subsection (b) of this section is being claimed; and

(2) "Law enforcement agency" means:

(A) A municipal police department;

(B) A county sheriff's office;

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

(i) The Division of Arkansas State Police;

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

(iii) The State Capitol Police; and

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

(D) An airport authority; or

(E) 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) If the amount of the income tax credit allowed under this section exceeds the taxpayer's income tax liability, the excess shall be refunded to 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 of Finance and Administration 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, 2022.