

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

A Bill

Call Item 1
SENATE BILL 9

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