115TH CONGRESS  
2D Session  

H. R.  

To amend the Internal Revenue Code of 1986 to provide for a credit against tax for qualified special law enforcement officers

IN THE HOUSE OF REPRESENTATIVES  

Mr. MEADOWS introduced the following bill; which was referred to the Committee on ________________

A BILL  

To amend the Internal Revenue Code of 1986 to provide for a credit against tax for qualified special law enforcement officers

1 Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

3 SECTION 1. SHORT TITLE.

4 This Act may be cited as the "Tax Credit for Veterans and Retired Law Enforcement Officers for Securing Schools Act".
SEC. 2. CREDIT FOR QUALIFIED SPECIAL LAW ENFORCEMENT OFFICERS.

(a) In General.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 25D the following new section:

"SEC. 25E. CREDIT FOR QUALIFIED SPECIAL LAW ENFORCEMENT OFFICERS.

"(a) Allowance of Credit.—In the case of a qualified special law enforcement officer, there shall be allowed as a credit against the tax imposed by this chapter for a taxable year an amount equal to $1,500.

"(b) Qualified Special Law Enforcement Officer.—For purposes of this section—

"(1) In General.—The term ‘qualified special law enforcement officer’ means an individual—

"(A) employed part-time by a local law enforcement agency to patrol one or more qualified schools, and

"(B) who is, on the date such individual is first so employed, a qualified veteran or a qualified retired law enforcement officer.

"(2) Qualified School.—The term ‘qualified school’ means—

"(A) an elementary school or secondary school (as such terms are defined in section
8101 of the Elementary and Secondary Education Act of 1965), or

“(B) an institution of higher education (as such term is defined in section 101 of the Higher Education Act of 1965).

“(3) QUALIFIED VETERAN.—The term ‘qualified veteran’ means an individual who served in the active military, naval, or air service, and who was discharged or released therefrom under conditions other than dishonorable.

“(4) QUALIFIED RETIRED LAW ENFORCEMENT OFFICER.—The term ‘qualified retired law enforcement officer’ has the meaning given such term by section 926C of title 18, United States Code.”.

(b) CLERICAL AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 25D the following new item:

“Sec. 25E. Credit for qualified special law enforcement officers.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date the enactment of this Act.