

105TH CONGRESS
1ST SESSION

H. R. 1410

To amend the Internal Revenue Code of 1986 to provide for a nonrefundable tax credit for law enforcement officers who purchase armor vests, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 23, 1997

Mr. BARR of Georgia (for himself, Mr. SOLOMON, Mr. LATOURETTE, Mr. BACHUS, Mr. NEY, Mr. EHRLICH, Mr. SESSIONS, Mr. JONES, Mrs. CHENOWETH, Mr. FOX of Pennsylvania, Mr. COBLE, Mr. CHABOT, Mr. GRAHAM, Mr. GUTKNECHT, and Mr. CHAMBLISS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for a nonrefundable tax credit for law enforcement officers who purchase armor vests, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Law Officer’s Armor
5 Vest Tax Credit Act of 1997”.

6 **SEC. 2. CREDIT FOR AN ARMOR VEST PURCHASE.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to nonrefundable personal credits) is
2 amended by inserting after section 23 the following new
3 section:

4 **“SEC. 24. PURCHASE OF AN ARMOR VEST BY A LAW EN-**
5 **FORCEMENT OFFICER.**

6 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
7 dividual who is a law enforcement officer, there shall be
8 allowed as a credit against the tax imposed by this chapter
9 an amount equal to 100 percent of the amount paid by
10 the taxpayer for the purchase of an armor vest.

11 “(b) LIMITATIONS.—

12 “(1) MAXIMUM CREDIT.—The credit allowed
13 under subsection (a) shall not exceed \$1,200 for
14 each law enforcement officer.

15 “(2) LIMITATION TO ONE VEST.—The credit
16 under this section shall be allowed with respect to
17 the purchase of only one vest by the law enforcement
18 officer within a 3-year period.

19 “(3) CARRYFORWARD OF UNUSED CREDITS.—If
20 the credit allowable under subsection (a) for any tax-
21 able year exceeds the limitation imposed by section
22 26(a) for such taxable year reduced by the sum of
23 the credits allowable under this subpart (other than
24 this section and section 23), such excess shall be
25 carried to the succeeding taxable year and added to

1 the credit allowable under subsection (a) for such
2 taxable year. No credit may be carried forward
3 under this subsection to any taxable year following
4 the third taxable year after the taxable year in which
5 the armor vest is purchased. For purposes of the
6 preceding sentence, credits shall be treated as used
7 on a first-in first-out basis.

8 “(c) DEFINITIONS AND SPECIAL RULES.—

9 “(1) LAW ENFORCEMENT OFFICER.—

10 “(A) IN GENERAL.—The term ‘law en-
11 forcement officer’ means any officer, agent, or
12 employee of the United States or any State, ter-
13 ritory, or political subdivision thereof as author-
14 ized by law or by a Government agency to en-
15 gage in or supervise the prevention, detection,
16 investigation, or prosecution of any violation of
17 Federal, State, territorial, or local criminal law.

18 “(B) CERTAIN INDIVIDUALS.—Such term
19 includes—

20 “(i) a sworn correctional officer of the
21 United States or any State, territory, or
22 political subdivision thereof as authorized
23 by law, and

1 “(ii) a private campus or educational
2 institution security officer who has been
3 granted special police powers under law.

4 “(2) ARMOR VEST.—The term ‘armor vest’
5 means—

6 “(A) body armor, Type I or Type II–A,
7 which protects against .357 Magnum jacketed
8 soft point bullets, with nominal masses of 10.2
9 g (158 gr) impacting at a velocity of 381 me-
10 ters (1250 feet) per second or less, and 9mm
11 full metal jacketed bullets, with nominal masses
12 of 8.0 g (124 gr), impacting at a velocity of 332
13 meters (1080 feet) per second or less; or

14 “(B) body armor which exceeds the speci-
15 fications stated in subparagraph (A), and which
16 the law enforcement officer’s agency or depart-
17 ment permits the officer to wear on duty.

18 “(3) SPECIAL RULE.—No credit shall be al-
19 lowed under subsection (a) if—

20 “(A) the law enforcement officer has been
21 issued an armor vest by such officer’s agency or
22 department for such officer’s indefinite personal
23 use, or

24 “(B) the law enforcement officer has been
25 offered, within the 12-month period prior to the

1 acquisition of the armor vest, an armor vest by
2 such officer's agency or department for such of-
3 ficer's indefinite personal use, but has declined
4 to accept such offer.

5 “(e) RECAPTURE FOR CERTAIN DISPOSITIONS.—

6 “(1) IN GENERAL.—If the taxpayer disposes of
7 property with respect to the purchase of which a
8 credit was allowed under subsection (a) at any time
9 within the 36-month period beginning on the date
10 the taxpayer acquired such property, then the tax
11 imposed under this chapter for the taxable year in
12 which such disposition occurs shall be increased by
13 an amount equal to the amount allowed as a credit
14 for the purchase of such property.

15 “(2) DEATH OF OWNER; CASUALTY LOSS; IN-
16 VOLUNTARY CONVERSION; ETC.—Paragraph (1)
17 shall not apply to—

18 “(A) a disposition of an armor vest on ac-
19 count of the death of any individual having a
20 legal or equitable interest therein occurring dur-
21 ing such 36-month period,

22 “(B) a disposition of an armor vest on ac-
23 count of the law enforcement officer losing such
24 officer's status as a law enforcement officer,

1 whether involuntary or not, during such 36-
2 month period,

3 “(C) a disposition of an armor vest during
4 such 36-month period if such vest is damaged,
5 destroyed, or rendered unusable by—

6 “(i) any bullet,

7 “(ii) theft or casualty loss, or

8 “(iii) compulsory or involuntary con-
9 version (within the meaning of section
10 1033), or

11 “(D) a disposition of an armor vest during
12 such 36-month period pursuant to a settlement
13 in a divorce or legal separation proceeding pur-
14 suant to which the armor vest is sold.”

15 (b) CLERICAL AMENDMENT.—The table of sections
16 for subpart A of part IV of subchapter A of chapter 1
17 of such Code is amended by inserting after the item relat-
18 ing to section 23 the following new item:

“Sec. 24. Purchase of an armor vest by a law enforcement offi-
cer.”

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to taxable years beginning after
21 December 31, 1996.

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