

105TH CONGRESS  
1ST SESSION

# H. R. 1529

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to individuals who are active participants in neighborhood crime watch organizations which actively involve the community in the reduction of local crime.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 5, 1997

Mr. FILNER (for himself, Mr. STUPAK, Mr. FROST, Mr. UNDERWOOD, Mr. MANTON, Mr. BONIOR, Mr. ACKERMAN, Ms. MCKINNEY, Mr. ENGLISH of Pennsylvania, Mr. TRAFICANT, and Mr. MARTINEZ) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to individuals who are active participants in neighborhood crime watch organizations which actively involve the community in the reduction of local crime.

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 “Taking Back Our  
5 Neighborhoods Crime Fighting Act”.

1 **SEC. 2. CREDIT FOR INDIVIDUALS WHO ARE ACTIVE PAR-**  
 2 **TICIPANTS IN NEIGHBORHOOD CRIME**  
 3 **WATCH ORGANIZATIONS WHICH ACTIVELY**  
 4 **INVOLVE THE COMMUNITY IN THE REDUC-**  
 5 **TION OF LOCAL CRIME.**

6 (a) IN GENERAL.—Subpart A of part IV of sub-  
 7 chapter A of chapter 1 of the Internal Revenue Code of  
 8 1986 (relating to nonrefundable personal credits) is  
 9 amended by inserting after section 23 the following new  
 10 section:

11 **“SEC. 24. ACTIVE PARTICIPANTS IN NEIGHBORHOOD**  
 12 **CRIME WATCH ORGANIZATIONS WHICH AC-**  
 13 **TIVELY INVOLVE THE COMMUNITY IN THE**  
 14 **REDUCTION OF LOCAL CRIME.**

15 “(a) GENERAL RULE.—In the case of an individual  
 16 who is an active participant during the taxable year in  
 17 a neighborhood crime watch organization which actively  
 18 involves the community in the reduction of local crime,  
 19 there shall be allowed as a credit against the tax imposed  
 20 by this chapter for such taxable year the amount of \$50.

21 “(b) ACTIVE PARTICIPANT.—For purposes of sub-  
 22 section (a), the term ‘active participant’ means any indi-  
 23 vidual who attends during the taxable year at least 2 meet-  
 24 ings of an organization referred to in subsection (a) at  
 25 which instruction is given by a local law enforcement offi-  
 26 cer on how individuals may best and lawfully—

1 “(1) protect themselves and their community  
2 against crime, and

3 “(2) assist local law enforcement officials in  
4 preventing crime.”

5 (b) CLERICAL AMENDMENT.—The table of sections  
6 for such subpart A is amended by inserting after the item  
7 relating to section 23 the following new item:

“Sec. 24. Active participants in neighborhood crime watch organi-  
zations which actively involve the community in the  
reduction of local crime.”

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

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