

105TH CONGRESS
1ST SESSION

S. 911

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.

IN THE SENATE OF THE UNITED STATES

JUNE 16, 1997

Mr. TORRICELLI introduced the following bill; which was read twice and referred to the Committee on Finance

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—

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

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.