

107TH CONGRESS
2D SESSION

H. R. 5026

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

JUNE 26, 2002

Mr. PAUL 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 “Police Security Protec-
5 tion Act”.

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
9 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25B the following new
2 section:

3 **“SEC. 25C. PURCHASE OF AN ARMOR VEST BY A LAW EN-**
4 **FORCEMENT OFFICER.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
6 dividual who is a law enforcement officer or private secu-
7 rity officer, there shall be allowed as a credit against the
8 tax imposed by this chapter an amount equal to 100 per-
9 cent of the amount paid by the taxpayer for the purchase
10 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) CARRYFORWARD OF UNUSED CREDITS.—If
16 the credit allowable under subsection (a) for any tax-
17 able year exceeds the limitation imposed by section
18 26(a) for such taxable year reduced by the sum of
19 the credits allowable under this subpart (other than
20 this section and section 23), such excess shall be
21 carried to the succeeding taxable year and added to
22 the credit allowable under subsection (a) for such
23 taxable year.

24 “(c) DEFINITIONS AND SPECIAL RULES.—

25 “(1) LAW ENFORCEMENT OFFICER.—

1 “(A) IN GENERAL.—The term ‘law en-
2 forcement officer’ means any officer, agent, or
3 employee of the United States or any State, ter-
4 ritory, or political subdivision thereof as author-
5 ized by law or by a Government agency to en-
6 gage in or supervise the prevention, detection,
7 investigation, or prosecution of any violation of
8 Federal, State, territorial, or local criminal law.

9 “(B) CERTAIN INDIVIDUALS.—Such term
10 includes—

11 “(i) a sworn correctional officer of the
12 United States or any State, territory, or
13 political subdivision thereof as authorized
14 by law, and

15 “(ii) a private campus or educational
16 institution security officer who has been
17 granted special police powers under law.

18 “(2) PRIVATE SECURITY OFFICER.—The term
19 ‘private security officer’ means an individual em-
20 ployed at the time of the purchase of the armor vest
21 at least 25 hours per week as a private security offi-
22 cer.

23 “(3) ARMOR VEST.—The term ‘armor vest’
24 means—

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

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

13 “(4) SPECIAL RULE.—In the case of a private
 14 security officer, no credit shall be allowed under sub-
 15 section (a) with respect to an armor vest unless such
 16 vest is purchased exclusively for use as a private se-
 17 curity officer.”.

18 (b) CLERICAL AMENDMENT.—The table of sections
 19 for subpart A of part IV of subchapter A of chapter 1
 20 of such Code is amended by inserting after the item relat-
 21 ing to section 25B the following new item:

 “Sec. 25C. Purchase of an armor vest by a law enforcement offi-
 cer.”

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2002.

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