

113TH CONGRESS
1ST SESSION

H. R. 1546

To amend the Internal Revenue Code of 1986 to encourage a law enforcement presence in our schools by allowing full-time, off-duty law enforcement officials an exclusion from income for wages received for performing services in an elementary or secondary school as a substitute teacher.

IN THE HOUSE OF REPRESENTATIVES

APRIL 12, 2013

Mr. TIBERI (for himself and Mr. KIND) 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 encourage a law enforcement presence in our schools by allowing full-time, off-duty law enforcement officials an exclusion from income for wages received for performing services in an elementary or secondary school as a substitute teacher.

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 “Better Protecting Chil-
5 dren in Schools Act of 2013”.

1 **SEC. 2. FINDINGS AND PURPOSES.**

2 (a) FINDINGS.—Congress finds the following:

3 (1) Off-duty law enforcement officials work in
4 a number of part-time employment capacities where
5 they can earn a higher level of income than they
6 would by substitute teaching at an elementary or
7 secondary school.

8 (2) Law enforcement officials act as deterrents
9 to criminal behavior as well as first responders in
10 the case of criminal activity.

11 (3) Past Congresses have worked to increase
12 the number of law enforcement officials in elemen-
13 tary and secondary schools to protect students from
14 possible violent attacks through programs such as
15 grants for school resource officers.

16 (4) Providing full-time, on-duty law enforce-
17 ment officials has proven to be costly to school dis-
18 tricts.

19 (5) On any given day in the United States,
20 more than 270,000 classes are taught by substitute
21 teachers and many States have reported a shortage
22 of substitute teachers, including the State of Ohio.

23 (6) Substitute teaching requirements vary by
24 State and by school district.

25 (b) PURPOSES.—It is the purpose of this Act to—

1 (1) incentivize off-duty law enforcement officials
2 to choose to substitute teach in elementary and sec-
3 ondary schools (within the confines of State and
4 local substitute teaching requirements) by reducing
5 the difference between the compensation a law en-
6 forcement official earns from other part-time em-
7 ployment and the compensation a law enforcement
8 official earns from substitute teaching;

9 (2) create a deterrent for criminal behavior in
10 schools as well as a first response to assist school
11 administrators and teachers in an instance where
12 criminal activity occurs at a school;

13 (3) build on the work of past Congresses to in-
14 crease the number of law enforcement officials in el-
15 ementary and secondary schools to protect students
16 from possible violent attacks;

17 (4) provide school districts with an additional
18 cost-effective tool, which is not a mandate, to have
19 more law enforcement officials in their schools;

20 (5) provide an additional source of substitute
21 teachers which may assist with the shortage that
22 many States are facing; and

23 (6) only allow law enforcement officials who
24 meet State and local substitute teaching require-
25 ments to substitute teach.

1 **SEC. 3. EXCLUSION FOR SUBSTITUTE TEACHING WAGES**
 2 **RECEIVED BY FULL-TIME, OFF-DUTY STATE**
 3 **OR LOCAL LAW ENFORCEMENT OFFICIALS.**

4 (a) IN GENERAL.—Part III of subchapter B of chap-
 5 ter 1 of the Internal Revenue Code of 1986 (relating to
 6 items specifically excluded from gross income) is amended
 7 by inserting after section 139D the following new section:

8 **“SEC. 139E. SUBSTITUTE TEACHING WAGES RECEIVED BY**
 9 **FULL-TIME, OFF-DUTY STATE OR LOCAL LAW**
 10 **ENFORCEMENT OFFICIALS.**

11 “(a) GENERAL RULE.—In the case of a full-time, off-
 12 duty State or local law enforcement official, gross income
 13 shall not include wages received by such official for pro-
 14 viding services as a substitute teacher in an elementary
 15 or secondary school.

16 “(b) DEFINITIONS.—For purposes of this section—

17 “(1) FULL-TIME, OFF-DUTY STATE OR LOCAL
 18 LAW ENFORCEMENT OFFICIAL.—The term ‘full-time,
 19 off-duty State or local law enforcement official’
 20 means any police officer (including a highway patrol-
 21 man, sheriff, or sheriff’s deputy) employed by a
 22 State (or the District of Columbia), or a political
 23 subdivision thereof, on a full-time basis with the
 24 power to arrest and who is not acting within their
 25 official employment by the State or political subdivi-
 26 sion.

1 “(2) ELEMENTARY OR SECONDARY SCHOOL.—

2 The term ‘elementary or secondary school’ means
3 any school which provides elementary education or
4 secondary education (kindergarten through grade
5 12), as determined under State law.”.

6 (b) CLERICAL AMENDMENT.—The table of sections
7 for such part III is amended by inserting after the item
8 relating to section 139D the following new item:

 “Sec. 139E. Substitute teaching wages received by full-time, off-duty State or
 local law enforcement officials.”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to wages received after the date
11 of the enactment of this Act in taxable years ending after
12 such date.

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