

119TH CONGRESS
2D SESSION

H. R. 7210

To amend the Internal Revenue Code of 1986 to exclude certain income of law enforcement officers from gross income.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 22, 2026

Mr. FITZPATRICK (for himself and Ms. PEREZ) 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 exclude certain income of law enforcement officers from gross income.

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 “Fuel the Force Act
5 of 2026”.

6 **SEC. 2. EXCLUSION OF CERTAIN INCOME FROM GROSS IN-**
7 **COME OF LAW ENFORCEMENT OFFICERS.**

8 (a) IN GENERAL.—Part III of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended
10 by inserting after section 139L the following new section:

1 **“SEC. 139M. CERTAIN INCOME OF LAW ENFORCEMENT OF-**
2 **FICERS.**

3 “(a) **IN GENERAL.**—In the case of a qualified tax-
4 payer, gross income does not include qualified income.

5 “(b) **QUALIFIED TAXPAYER.**—For purposes of this
6 section, the term ‘qualified taxpayer’ means, with respect
7 to a taxable year, an individual that—

8 “(1) worked full-time during such taxable year
9 as a law enforcement officer, and

10 “(2) has worked full-time as a law enforcement
11 officer for periods aggregating not less than 5 years
12 (determined as of the beginning of such taxable
13 year).

14 “(c) **QUALIFIED INCOME.**—For purposes of this sec-
15 tion, the term ‘qualified income’ means, with respect to
16 any taxable year, the first \$100,000 of ordinary income
17 earned by the taxpayer during such taxable year.

18 “(d) **LAW ENFORCEMENT OFFICER.**—For purposes
19 of this section, the term ‘law enforcement officer’ means—

20 “(1) an individual serving a Federal, State, or
21 local law enforcement or corrections agency who is
22 involved in crime and juvenile delinquency control or
23 reduction, or enforcement of the criminal laws (in-
24 cluding juvenile delinquency), including police, cor-
25 rections, probation, parole, and judicial officers, and
26 sheriffs and their deputies, and

1 “(2) any school resource officer (as defined in
2 section 1709 of the Omnibus Crime Control and
3 Safe Streets Act of 1968 (34 U.S.C. 10389)).”.

4 (b) CLERICAL AMENDMENT.—The table of sections
5 for part III of subchapter B of chapter 1 of such Code
6 is amended by inserting after the item relating to section
7 139L the following new item:

 “Sec. 139M. Certain income of law enforcement officers.”.

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 section.

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