

118TH CONGRESS
1ST SESSION

H. R. 2478

To amend the Internal Revenue Code of 1986 to provide for an exclusion from gross income for compensation of certain school resource officers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2023

Mr. WEBER of Texas 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 an exclusion from gross income for compensation of certain school resource officers, 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 “School Resource Offi-
5 cer Compensation Act”.

6 **SEC. 2. EXCLUSION OF COMPENSATION OF CERTAIN**
7 **SCHOOL RESOURCE OFFICERS.**

8 (a) EMPLOYEE COMPENSATION.—

1 (1) IN GENERAL.—Part III of subchapter B of
2 chapter 1 of the Internal Revenue Code of 1986 is
3 amended by inserting before section 140 the fol-
4 lowing new section:

5 **“SEC. 139J. COMPENSATION OF CERTAIN SCHOOL RE-**
6 **SOURCE OFFICERS.**

7 “(a) IN GENERAL.—Gross income shall not include
8 compensation received by a qualified school resource offi-
9 cer for service as such an officer.

10 “(b) QUALIFIED SCHOOL RESOURCE OFFICER.—For
11 purposes of this section, the term ‘qualified school re-
12 source officer’ means a retired peace officer who is em-
13 ployed as an armed school resource officer at an elemen-
14 tary school or secondary school (as such terms are defined
15 in section 8101 of the Elementary and Secondary Edu-
16 cation Act of 1965).

17 “(c) RETIRED PEACE OFFICER.—For purposes of
18 this section, the term ‘retired peace officer’ means an indi-
19 vidual who is separated from service in good standing from
20 service with a State or local agency as a law enforcement
21 officer.”.

22 (2) CLERICAL AMENDMENT.—The table of sec-
23 tions for part III of subchapter B of chapter 1 is
24 amended by inserting before the item relating to sec-
25 tion 140 the following new item:

“Sec. 139J. Compensation of certain school resource officers.”.

1 (b) PAYROLL TAXES.—Section 3121(a) of the Inter-
2 nal Revenue Code of 1986 is amended by striking “or”
3 at the end of paragraph (22)(B), by striking the period
4 at the end of paragraph (23) and inserting “; or”, and
5 by inserting after paragraph (23) the following new para-
6 graph:

7 “(24) any compensation which is excludable
8 from the gross income of the employee under section
9 139J.”.

10 (c) WAGE WITHHOLDING.—Section 3401(a) of the
11 Internal Revenue Code of 1986 is amended by striking
12 “or” at the end of paragraph (22), by striking the period
13 at the end of paragraph (23) and inserting “, or”, and
14 by inserting after paragraph (23) the following new para-
15 graph:

16 “(24) for compensation which is excludable
17 from the gross income of the employee under section
18 139J.”.

19 (d) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to compensation for services after
21 the date of the enactment of this Act.

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