

115TH CONGRESS  
2D SESSION

# H. R. 6981

To amend the Internal Revenue Code of 1986 to exclude from gross income of certain amounts received as pensions by retired law enforcement officers who volunteer as school resource officers.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 2018

Mr. BUDD introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income of certain amounts received as pensions by retired law enforcement officers who volunteer as school resource officers.

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 Security and  
5       Facilities Enhancement to Yield Results Act of 2018” or  
6       the “School SAFETY Results Act of 2018”.

1 **SEC. 2. EXCLUSIONS FROM INCOME OF CERTAIN AMOUNTS**  
2 **RECEIVED AS LAW ENFORCEMENT PENSIONS**  
3 **BY VOLUNTEER SCHOOL RESOURCE OFFI-**  
4 **CERS.**

5 (a) IN GENERAL.—The Internal Revenue Code of  
6 1986 is amended by inserting after section 139G the fol-  
7 lowing new section:

8 **“SEC. 139H. CERTAIN AMOUNTS RECEIVED AS LAW EN-**  
9 **FORCEMENT PENSIONS BY VOLUNTEER**  
10 **SCHOOL RESOURCE OFFICERS.**

11 “(a) IN GENERAL.—In the case of a retired law en-  
12 forcement officer, gross income shall not include amounts  
13 received as a law enforcement pension.

14 “(b) LIMITATIONS.—The amount excluded from  
15 gross income under subsection (a) with respect to an indi-  
16 vidual for a taxable year shall not exceed the lesser of—

17 “(1) the product of \$10, multiplied by the num-  
18 ber of hours such individual spends performing  
19 qualified school resource service for such individual  
20 during such year, and

21 “(2) \$2,000.

22 “(c) DEFINITIONS.—For purposes of this section—

23 “(1) LAW ENFORCEMENT PENSION.—The term  
24 ‘law enforcement pension’ means a pension received  
25 by an individual by reason of service with a State or  
26 local agency as a law enforcement officer.

1           “(2) RETIRED LAW ENFORCEMENT OFFICER.—  
 2           The term ‘retired law enforcement officer’ means an  
 3           individual who is separated from service in good  
 4           standing from service with a State or local agency  
 5           as a law enforcement officer.

6           “(3) QUALIFIED SCHOOL RESOURCE SERV-  
 7           ICE.—The term ‘qualified school resource service’  
 8           means volunteer service as a school resource officer  
 9           at an elementary school or secondary school (as such  
 10          terms are defined in section 8101 of the Elementary  
 11          and Secondary Education Act of 1965).”.

12          (b) CLERICAL AMENDMENT.—The table of sections  
 13          for part III of subchapter B of chapter 1 of the Internal  
 14          Revenue Code of 1986 is amended by inserting after the  
 15          item relating to section 139G the following new item:

          “Sec. 139H. Certain amounts received as law enforcement pensions by volun-  
           teer school resource officers.”.

16          (c) EFFECTIVE DATE.—The amendments made by  
 17          this section shall apply with respect to taxable years begin-  
 18          ning after the date of the enactment of this Act.

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