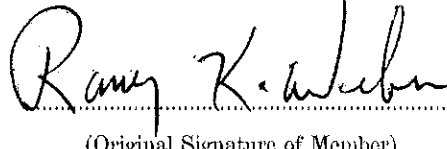


[~118H2478]



(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to provide for an exclusion from gross income for compensation of certain school resource officers and the Omnibus Crime Control and Safe Streets Act of 1968 to make school resource officers eligible for public safety officer death benefits.

IN THE HOUSE OF REPRESENTATIVES

Mr. WEBER of Texas introduced the following bill; which was referred to the Committee on _____

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 the Omnibus Crime Control and Safe Streets Act of 1968 to make school resource officers eligible for public safety officer death benefits.

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 Reform Act".

1 **SEC. 2. EXCLUSION OF COMPENSATION OF CERTAIN**
2 **SCHOOL RESOURCE OFFICERS.**

3 (a) **EMPLOYEE COMPENSATION.—**

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

8 **“SEC. 139J. COMPENSATION OF CERTAIN SCHOOL RE-**
9 **SOURCE OFFICERS.**

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

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

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

25 (2) **CLERICAL AMENDMENT.**—The table of sec-
26 tions for part III of subchapter B of chapter 1 is

1 amended by inserting before the item relating to sec-
2 tion 140 the following new item:

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

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

9 “(24) any compensation which is excludable
10 from the gross income of the employee under section
11 139J.”.

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

18 “(24) for compensation which is excludable
19 from the gross income of the employee under section
20 139J.”.

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

1 **SEC. 3. SCHOOL RESOURCE OFFICERS ELIGIBLE FOR PUB-**
2 **LIC SAFETY OFFICERS' DEATH BENEFITS.**

3 Section 1204(9) of the Omnibus Crime Control and
4 Safe Streets Act of 1968 (34 U.S.C. 10284(9)) is amend-
5 ed by inserting "school resource," after "parole,".