

105TH CONGRESS  
2D SESSION

# H. R. 4381

To amend the Internal Revenue Code of 1986 to provide for a nonrefundable tax credit for law enforcement officers who purchase armor vests, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 3, 1998

Mr. PAUL 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 provide for a nonrefundable tax credit for law enforcement officers who purchase armor vests, 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 “Police Security Protec-  
5 tion Act”.

6 **SEC. 2. CREDIT FOR AN ARMOR VEST PURCHASE.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-  
8 chapter A of chapter 1 of the Internal Revenue Code of  
9 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25A the following new  
2 section:

3 **“SEC. 25B. PURCHASE OF AN ARMOR VEST BY A LAW EN-**  
4 **FORCEMENT OFFICER.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of an in-  
6 dividual who is a law enforcement officer or private secu-  
7 rity officer, there shall be allowed as a credit against the  
8 tax imposed by this chapter an amount equal to 100 per-  
9 cent of the amount paid by the taxpayer for the purchase  
10 of an armor vest.

11 “(b) LIMITATIONS.—

12 “(1) MAXIMUM CREDIT.—The credit allowed  
13 under subsection (a) shall not exceed \$1,200 for  
14 each law enforcement officer.

15 “(2) CARRYFORWARD OF UNUSED CREDITS.—If  
16 the credit allowable under subsection (a) for any tax-  
17 able year exceeds the limitation imposed by section  
18 26(a) for such taxable year reduced by the sum of  
19 the credits allowable under this subpart (other than  
20 this section and section 23), such excess shall be  
21 carried to the succeeding taxable year and added to  
22 the credit allowable under subsection (a) for such  
23 taxable year.

24 “(c) DEFINITIONS AND SPECIAL RULES.—

25 “(1) LAW ENFORCEMENT OFFICER.—

1           “(A) IN GENERAL.—The term ‘law en-  
2           forcement officer’ means any officer, agent, or  
3           employee of the United States or any State, ter-  
4           ritory, or political subdivision thereof as author-  
5           ized by law or by a Government agency to en-  
6           gage in or supervise the prevention, detection,  
7           investigation, or prosecution of any violation of  
8           Federal, State, territorial, or local criminal law.

9           “(B) CERTAIN INDIVIDUALS.—Such term  
10          includes—

11                   “(i) a sworn correctional officer of the  
12                   United States or any State, territory, or  
13                   political subdivision thereof as authorized  
14                   by law, and

15                   “(ii) a private campus or educational  
16                   institution security officer who has been  
17                   granted special police powers under law.

18          “(2) PRIVATE SECURITY OFFICER.—The term  
19          ‘private security officer’ means an individual em-  
20          ployed at the time of the purchase of the armor vest  
21          at least 25 hours per week as a private security offi-  
22          cer.

23          “(3) ARMOR VEST.—The term ‘armor vest’  
24          means—

1           “(A) body armor, Type I or Type II–A,  
2           which protects against .357 Magnum jacketed  
3           soft point bullets, with nominal masses of 10.2  
4           g (158 gr) impacting at a velocity of 381 me-  
5           ters (1250 feet) per second or less, and 9mm  
6           full metal jacketed bullets, with nominal masses  
7           of 8.0 g (124 gr), impacting at a velocity of 332  
8           meters (1080 feet) per second or less; or

9           “(B) body armor which exceeds the speci-  
10          fications stated in subparagraph (A), and which  
11          the law enforcement officer’s agency or depart-  
12          ment permits the officer to wear on duty.

13          “(4) SPECIAL RULE.—In the case of a private  
14          security officer, no credit shall be allowed under sub-  
15          section (a) with respect to an armor vest unless such  
16          vest is purchased exclusively for use as a private se-  
17          curity officer.”.

18          (b) CLERICAL AMENDMENT.—The table of sections  
19          for subpart A of part IV of subchapter A of chapter 1  
20          of such Code is amended by inserting after the item relat-  
21          ing to section 25A the following new item:

                  “Sec. 25B. Purchase of an armor vest by a law enforcement  
                                  officer.”

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 1997.

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