

105TH CONGRESS  
1ST SESSION

# S. 911

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to individuals who are active participants in neighborhood crime watch organizations which actively involve the community in the reduction of local crime.

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IN THE SENATE OF THE UNITED STATES

JUNE 16, 1997

Mr. TORRICELLI introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a credit against income tax to individuals who are active participants in neighborhood crime watch organizations which actively involve the community in the reduction of local crime.

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 “Taking Back Our  
5 Neighborhoods Crime Fighting Act”.

1 **SEC. 2. CREDIT FOR INDIVIDUALS WHO ARE ACTIVE PAR-**  
 2 **TICIPANTS IN NEIGHBORHOOD CRIME**  
 3 **WATCH ORGANIZATIONS WHICH ACTIVELY**  
 4 **INVOLVE THE COMMUNITY IN THE REDUC-**  
 5 **TION OF LOCAL CRIME.**

6 (a) IN GENERAL.—Subpart A of part IV of sub-  
 7 chapter A of chapter 1 of the Internal Revenue Code of  
 8 1986 (relating to nonrefundable personal credits) is  
 9 amended by inserting after section 23 the following new  
 10 section:

11 **“SEC. 24. ACTIVE PARTICIPANTS IN NEIGHBORHOOD**  
 12 **CRIME WATCH ORGANIZATIONS WHICH AC-**  
 13 **TIVELY INVOLVE THE COMMUNITY IN THE**  
 14 **REDUCTION OF LOCAL CRIME.**

15 “(a) GENERAL RULE.—In the case of an individual  
 16 who is an active participant during the taxable year in  
 17 a neighborhood crime watch organization which actively  
 18 involves the community in the reduction of local crime,  
 19 there shall be allowed as a credit against the tax imposed  
 20 by this chapter for such taxable year the amount of \$50.

21 “(b) ACTIVE PARTICIPANT.—For purposes of sub-  
 22 section (a), the term ‘active participant’ means any indi-  
 23 vidual who attends during the taxable year at least 2 meet-  
 24 ings of an organization referred to in subsection (a) at  
 25 which instruction is given by a local law enforcement offi-  
 26 cer on how individuals may best and lawfully—

