

113TH CONGRESS  
1ST SESSION

# H. R. 1546

To amend the Internal Revenue Code of 1986 to encourage a law enforcement presence in our schools by allowing full-time, off-duty law enforcement officials an exclusion from income for wages received for performing services in an elementary or secondary school as a substitute teacher.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 12, 2013

Mr. TIBERI (for himself and Mr. KIND) 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 encourage a law enforcement presence in our schools by allowing full-time, off-duty law enforcement officials an exclusion from income for wages received for performing services in an elementary or secondary school as a substitute teacher.

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 “Better Protecting Chil-  
5 dren in Schools Act of 2013”.

1 **SEC. 2. FINDINGS AND PURPOSES.**

2 (a) FINDINGS.—Congress finds the following:

3 (1) Off-duty law enforcement officials work in  
4 a number of part-time employment capacities where  
5 they can earn a higher level of income than they  
6 would by substitute teaching at an elementary or  
7 secondary school.

8 (2) Law enforcement officials act as deterrents  
9 to criminal behavior as well as first responders in  
10 the case of criminal activity.

11 (3) Past Congresses have worked to increase  
12 the number of law enforcement officials in elemen-  
13 tary and secondary schools to protect students from  
14 possible violent attacks through programs such as  
15 grants for school resource officers.

16 (4) Providing full-time, on-duty law enforce-  
17 ment officials has proven to be costly to school dis-  
18 tricts.

19 (5) On any given day in the United States,  
20 more than 270,000 classes are taught by substitute  
21 teachers and many States have reported a shortage  
22 of substitute teachers, including the State of Ohio.

23 (6) Substitute teaching requirements vary by  
24 State and by school district.

25 (b) PURPOSES.—It is the purpose of this Act to—

1           (1) incentivize off-duty law enforcement officials  
2           to choose to substitute teach in elementary and sec-  
3           ondary schools (within the confines of State and  
4           local substitute teaching requirements) by reducing  
5           the difference between the compensation a law en-  
6           forcement official earns from other part-time em-  
7           ployment and the compensation a law enforcement  
8           official earns from substitute teaching;

9           (2) create a deterrent for criminal behavior in  
10          schools as well as a first response to assist school  
11          administrators and teachers in an instance where  
12          criminal activity occurs at a school;

13          (3) build on the work of past Congresses to in-  
14          crease the number of law enforcement officials in el-  
15          ementary and secondary schools to protect students  
16          from possible violent attacks;

17          (4) provide school districts with an additional  
18          cost-effective tool, which is not a mandate, to have  
19          more law enforcement officials in their schools;

20          (5) provide an additional source of substitute  
21          teachers which may assist with the shortage that  
22          many States are facing; and

23          (6) only allow law enforcement officials who  
24          meet State and local substitute teaching require-  
25          ments to substitute teach.

1 **SEC. 3. EXCLUSION FOR SUBSTITUTE TEACHING WAGES**  
2 **RECEIVED BY FULL-TIME, OFF-DUTY STATE**  
3 **OR LOCAL LAW ENFORCEMENT OFFICIALS.**

4 (a) IN GENERAL.—Part III of subchapter B of chap-  
5 ter 1 of the Internal Revenue Code of 1986 (relating to  
6 items specifically excluded from gross income) is amended  
7 by inserting after section 139D the following new section:

8 **“SEC. 139E. SUBSTITUTE TEACHING WAGES RECEIVED BY**  
9 **FULL-TIME, OFF-DUTY STATE OR LOCAL LAW**  
10 **ENFORCEMENT OFFICIALS.**

11 “(a) GENERAL RULE.—In the case of a full-time, off-  
12 duty State or local law enforcement official, gross income  
13 shall not include wages received by such official for pro-  
14 viding services as a substitute teacher in an elementary  
15 or secondary school.

16 “(b) DEFINITIONS.—For purposes of this section—

17 “(1) FULL-TIME, OFF-DUTY STATE OR LOCAL  
18 LAW ENFORCEMENT OFFICIAL.—The term ‘full-time,  
19 off-duty State or local law enforcement official’  
20 means any police officer (including a highway patrol-  
21 man, sheriff, or sheriff’s deputy) employed by a  
22 State (or the District of Columbia), or a political  
23 subdivision thereof, on a full-time basis with the  
24 power to arrest and who is not acting within their  
25 official employment by the State or political subdivi-  
26 sion.

1           “(2) **ELEMENTARY OR SECONDARY SCHOOL.**—  
2           The term ‘elementary or secondary school’ means  
3           any school which provides elementary education or  
4           secondary education (kindergarten through grade  
5           12), as determined under State law.”.

6           (b) **CLERICAL AMENDMENT.**—The table of sections  
7           for such part III is amended by inserting after the item  
8           relating to section 139D the following new item:

          “Sec. 139E. Substitute teaching wages received by full-time, off-duty State or  
          local law enforcement officials.”.

9           (c) **EFFECTIVE DATE.**—The amendments made by  
10          this section shall apply to wages received after the date  
11          of the enactment of this Act in taxable years ending after  
12          such date.

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