

116TH CONGRESS  
2D SESSION

# S. 4558

To amend the Internal Revenue Code of 1986 to establish a temporary refundable tax credit for law enforcement officers and an above-the-line deduction for first responders.

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 10, 2020

Mr. GRAHAM 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 establish a temporary refundable tax credit for law enforcement officers and an above-the-line deduction for first responders.

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 “Thank You Act”.

5 **SEC. 2. TEMPORARY REFUNDABLE CREDIT FOR LAW EN-**  
6 **FORCEMENT OFFICERS.**

7 (a) IN GENERAL.—Subpart C of part IV of sub-  
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 36B the fol-  
 2 lowing new section:

3 **“SEC. 36C. CREDIT FOR LAW ENFORCEMENT OFFICERS.**

4 “(a) IN GENERAL.—In the case of an individual who  
 5 is employed or who volunteers as an eligible law enforce-  
 6 ment officer during the first taxable year beginning in  
 7 2020, there shall be allowed as a credit against the tax  
 8 imposed by this subtitle for such taxable year an amount  
 9 equal to—

10 “(1) in the case of an individual who has been  
 11 employed or who has volunteered as an eligible law  
 12 enforcement officer for a cumulative period of not  
 13 less than 10 years, \$1,000, and

14 “(2) in the case of an individual who is not de-  
 15 scribed in paragraph (1), \$500.

16 “(b) ELIGIBLE LAW ENFORCEMENT OFFICER.—

17 “(1) IN GENERAL.—For purposes of this sec-  
 18 tion, the term ‘eligible law enforcement officer’  
 19 means—

20 “(A) any sworn officer, agent, or employee  
 21 of a State, unit of local government, or an In-  
 22 dian tribe authorized by law or by a govern-  
 23 ment agency to engage in or supervise the pre-  
 24 vention, detection, or investigation of any viola-  
 25 tion of criminal law, and

1           “(B) any Federal law enforcement officer,  
2           as defined in section 115(c)(1) of title 18,  
3           United States Code.

4           “(2) PART-TIME AND VOLUNTEERS.—For pur-  
5           poses of this section, the term ‘eligible law enforce-  
6           ment officer’ shall include any individual described  
7           in paragraph (1) who is employed or who volunteers  
8           on a full-time, part-time, or auxiliary basis during  
9           the taxable year.”.

10          (b) W-2 REPORTING OF YEARS OF SERVICE AS LAW  
11          ENFORCEMENT OFFICER.—Section 6051(a) of the Inter-  
12          nal Revenue Code of 1986 is amended by striking “and”  
13          at the end of paragraph (16), by striking the period at  
14          the end of paragraph (17) and inserting “, and”, and by  
15          inserting after paragraph (17) the following new para-  
16          graph:

17                 “(18) in the case of an individual who was em-  
18                 ployed or who volunteered as an eligible law enforce-  
19                 ment officer (as defined in section 36C(b)) during  
20                 the first taxable year beginning in 2020, the total  
21                 number of years for which such individual has been  
22                 employed or volunteered as an eligible law enforce-  
23                 ment officer.”.

24          (c) CONFORMING AMENDMENTS.—



1       “(b) ELIGIBLE FIRST RESPONDER.—For purposes of  
2 this section, the term ‘eligible first responder’ has the  
3 same meaning given the term ‘emergency response pro-  
4 viders’ under section 2(6) of the Homeland Security Act  
5 of 2002 (6 U.S.C. 101(6)).

6       “(c) EXCLUSION FOR 2020.—For the first taxable  
7 year beginning in 2020, the deduction under subsection  
8 (a) shall not be allowed to any individual for whom the  
9 credit under section 36C is allowed for such taxable  
10 year.”.

11       (b) ABOVE-THE-LINE DEDUCTION.—Section 62(a) of  
12 the Internal Revenue Code of 1986 is amended by insert-  
13 ing after paragraph (22) the following new paragraph:

14               “(23) FIRST RESPONDERS.—The deduction al-  
15 lowed under section 224.”.

16       (c) CLERICAL AMENDMENT.—The table of sections  
17 for part VII of subchapter B of chapter 1 of the Internal  
18 Revenue Code of 1986 is amended by redesignating the  
19 item relating to section 224 as an item relating to section  
20 225 and by inserting after the item relating to section 223  
21 the following new item:

“Sec. 224. First responders.”.

22       (d) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply to taxable years beginning after  
24 December 31, 2019.

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