

119TH CONGRESS
1ST SESSION

H. R. 4248

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

JUNE 27, 2025

Mr. WEBER of Texas (for himself, Mrs. LUNA, and Mr. EVANS of Colorado) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “School Resource Offi-
3 cer Reform Act”.

4 **SEC. 2. EXCLUSION OF COMPENSATION OF CERTAIN**
5 **SCHOOL RESOURCE OFFICERS.**

6 (a) EMPLOYEE COMPENSATION.—

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

11 **“SEC. 139J. COMPENSATION OF CERTAIN SCHOOL RE-**
12 **SOURCE OFFICERS.**

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

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

23 “(c) RETIRED PEACE OFFICER.—For purposes of
24 this section, the term ‘retired peace officer’ means an indi-
25 vidual who is separated from service in good standing from

1 service with a State or local agency as a law enforcement
2 officer.”.

3 (2) CLERICAL AMENDMENT.—The table of sec-
4 tions for part III of subchapter B of chapter 1 is
5 amended by inserting before the item relating to sec-
6 tion 140 the following new item:

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

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

13 “(24) any compensation which is excludable
14 from the gross income of the employee under section
15 139J.”.

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

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

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

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

6 Section 1204(9) of the Omnibus Crime Control and
7 Safe Streets Act of 1968 (34 U.S.C. 10284(9)) is amend-
8 ed by inserting “school resource,” after “parole,”.

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