

119TH CONGRESS
1ST SESSION

S. 3189

To amend the Internal Revenue Code of 1986 to exclude from gross income any retirement income received by individuals who retired from service as a law enforcement officer or member of the Armed Forces and subsequently serve as school resource officers.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 18, 2025

Mr. SHEEHY (for himself, Ms. LUMMIS, and Mr. JUSTICE) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income any retirement income received by individuals who retired from service as a law enforcement officer or member of the Armed Forces and subsequently serve as school resource officers.

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 “Strengthening Re-
5 sources for Our Schools Act” or the “SROS Act”.

1 **SEC. 2. EXCLUSION FROM GROSS INCOME OF RETIREMENT**
 2 **INCOME RECEIVED BY SCHOOL RESOURCE**
 3 **OFFICERS.**

4 (a) IN GENERAL.—Part III of subchapter B of chap-
 5 ter 1 of the Internal Revenue Code of 1986, as amended
 6 by section 70435(a) of Public Law 119–21, is amended
 7 by inserting after section 139L the following new section:

8 **“SEC. 139M. RETIREMENT INCOME RECEIVED BY SCHOOL**
 9 **RESOURCE OFFICERS.**

10 “(a) IN GENERAL.—Subject to subsection (e), in the
 11 case of an individual described in subsection (b) who is
 12 employed as a school resource officer during a taxable
 13 year, with respect to any period in such taxable year in
 14 which such individual is so employed, gross income shall
 15 not include any retirement income received by such indi-
 16 vidual during such period.

17 “(b) REQUIREMENTS.—An individual is described in
 18 this subsection if such individual—

19 “(1) has retired from employment as—

20 “(A) a member of the Armed Forces of the
 21 United States, or

22 “(B) a law enforcement officer (as defined
 23 in section 2503 of title I of the Omnibus Crime
 24 Control and Safe Streets Act of 1968 (34
 25 U.S.C. 10533)),

1 “(2) is employed as a school resource officer
 2 after having successfully cleared any background
 3 check required for such employment, and

4 “(3) is in compliance with all applicable re-
 5 quirements of the peace officer standards and train-
 6 ing agency of the State in which such individual is
 7 employed as a school resource officer.

8 “(c) RETIREMENT INCOME.—For purposes of this
 9 section, the term ‘retirement income’ means any otherwise
 10 includible income, distribution, or payment received by an
 11 individual from any pension, annuity, retirement income
 12 account, defined contribution plan, or defined benefit plan
 13 which is associated with employment described in sub-
 14 section (b)(1).

15 “(d) OTHER DEFINITIONS.—In this section—

16 “(1) PEACE OFFICER STANDARDS AND TRAIN-
 17 ING AGENCY.—The term ‘peace officer standards
 18 and training agency’ means an agency of a State
 19 with the statutory authority under State law to set
 20 standards for the hiring, training, ethical conduct,
 21 and retention of the law enforcement officers of the
 22 State through certification, licensing, or other simi-
 23 lar qualification process.

24 “(2) SCHOOL RESOURCE OFFICER.—The term
 25 ‘school resource officer’ has the same meaning given

1 such term under section 1709 of title I of the Omni-
 2 bus Crime Control and Safe Streets Act of 1968 (34
 3 U.S.C. 10389).

4 “(e) LIFETIME EXEMPTION.—In the case of an indi-
 5 vidual described in subsection (b) who has been employed
 6 as a school resource officer for a period of not less than
 7 10 years, in addition to any period described in subsection
 8 (a), gross income shall not include any retirement income
 9 received by such individual during any period after such
 10 employment has ended.

11 “(f) REGULATIONS AND GUIDANCE.—Not later than
 12 180 days after the date of enactment of this section, the
 13 Secretary shall prescribe such regulations or other guid-
 14 ance as may be necessary to carry out the purposes of
 15 this section.”.

16 (b) INFORMATION REPORTING.—

17 (1) IN GENERAL.—Subpart A of part III of
 18 subchapter A of chapter 61 of the Internal Revenue
 19 Code of 1986, as amended by section 70421(d) of
 20 Public Law 119–21, is amended by inserting after
 21 section 6039L the following new section:

22 **“SEC. 6039M. INFORMATION WITH RESPECT TO SCHOOL RE-**
 23 **SOURCE OFFICERS.**

24 “The head of any law enforcement agency employing
 25 an individual described in section 139M(b) shall provide

1 the Secretary with notice (in such manner as the Secretary
2 may prescribe) regarding—

3 “(1) the initial date that such individual began
4 employment as a school resource officer, and

5 “(2) the date on which the employment of such
6 individual as a school resource officer has ended.”.

7 (2) PENALTIES.—Section 6724(d)(1) of such
8 Code is amended by striking “and” at the end of
9 subparagraph (C), by striking the period at the end
10 of subparagraph (D) and inserting “, and”, and by
11 inserting after subparagraph (D) the following new
12 subparagraph:

13 “(E) any notice required to be filed under
14 section 6039M.”.

15 (c) CLERICAL AMENDMENTS.—

16 (1) The table of sections for part III of sub-
17 chapter B of chapter 1 of the Internal Revenue Code
18 of 1986, as amended by section 70435(b) of Public
19 Law 119–21, is amended by inserting after the item
20 relating to section 139L the following new item:

“Sec. 139M. Retirement income received by school resource officers.”.

21 (2) The table of sections for subpart A of part
22 III of subchapter A of chapter 61 of such Code, as
23 amended by section 70421(d) of Public Law 119–

1 21, is amended by inserting after the item relating
2 to section 6039L the following new item:

“Sec. 6039M. Information with respect to school resource officers.”.

3 (d) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 the date of enactment of this Act.

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