

REFERENCE TITLE: tax credit; peace officer expenses

State of Arizona
Senate
Forty-eighth Legislature
First Regular Session
2007

SB 1157

Introduced by
Senator Waring

AN ACT

AMENDING SECTION 43-222, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1086; RELATING TO INDIVIDUAL INCOME TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 43-222, Arizona Revised Statutes, is amended to
3 read:

4 43-222. Income tax credit review schedule

5 Each year the joint legislative income tax credit review committee
6 shall review the following income tax credits:

7 1. In 2006, sections 43-1073, 43-1089, 43-1089.01, 43-1089.02,
8 43-1090, 43-1176 and 43-1181.

9 2. In 2007, sections 43-1077, 43-1078, 43-1079, 43-1080, 43-1165,
10 43-1166, 43-1167 and 43-1169.

11 3. In 2008, sections 43-1074.01, 43-1081, 43-1168, 43-1170 and
12 43-1178.

13 4. In 2009, sections 43-1076, 43-1081.01, 43-1084, 43-1162 and
14 43-1170.01.

15 5. In 2010, sections 43-1075, 43-1079.01, 43-1087, 43-1088,
16 43-1090.01, 43-1163, 43-1167.01, 43-1175 and 43-1182.

17 6. In 2011, sections 43-1074.02, 43-1083, 43-1085, ~~and~~ 43-1164 and
18 43-1183.

19 7. IN 2012, SECTION 43-1086.

20 Sec. 2. Title 43, chapter 10, article 5, Arizona Revised Statutes, is
21 amended by adding section 43-1086, to read:

22 43-1086. Credit for peace officer expenses; definitions

23 A. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2007, A
24 CREDIT IS ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR THE AMOUNT PAID
25 BY A CERTIFIED PEACE OFFICER, AS DEFINED IN SECTION 38-842, FOR QUALIFIED
26 OFFICER EXPENSES, BUT NOT EXCEEDING FIVE HUNDRED DOLLARS.

27 B. IF THE ALLOWABLE TAX CREDIT EXCEEDS THE TAXES OTHERWISE DUE UNDER
28 THIS TITLE ON THE CLAIMANT'S INCOME, OR IF THERE ARE NO TAXES DUE UNDER THIS
29 TITLE, THE TAXPAYER MAY CARRY THE AMOUNT OF THE CLAIM NOT USED TO OFFSET THE
30 TAXES UNDER THIS TITLE FORWARD FOR NOT MORE THAN FIVE CONSECUTIVE TAXABLE
31 YEARS' INCOME TAX LIABILITY.

32 C. FOR THE PURPOSES OF THIS SECTION:

33 1. "QUALIFIED ITEMS" MEANS UNIFORMS, PROTECTIVE PADDING, BALLISTIC
34 VESTS AND OTHER BALLISTIC PROTECTIVE EQUIPMENT, UNIFORM OR PROTECTIVE SHOES
35 AND BOOTS, GUN BELTS, HOLSTERS AND EQUIPMENT CARRIERS, FLASHLIGHTS AND
36 CHARGERS, REFLECTIVE VESTS, FIRST AID SUPPLIES AND EQUIPMENT, PROTECTIVE
37 GLOVES, MASKS AND EYEWEAR, HANDCUFFS AND RESTRAINTS, FIREARMS AND AMMUNITION,
38 UTILITY TOOLS AND KNIVES, NONLETHAL WEAPONS, HELMETS, MOUNTAIN RESCUE GEAR,
39 HAZARDOUS MATERIALS AND BIOHAZARD PROTECTIVE CLOTHING, RADIO HEADSETS AND
40 EARPIECES.

41 2. "QUALIFIED OFFICER EXPENSES" MEANS ANY EMPLOYMENT RELATED EXPENSES
42 FOR QUALIFIED ITEMS THAT ARE INCURRED BY A CERTIFIED PEACE OFFICER AND THAT
43 ARE NOT REIMBURSED BY THE CERTIFIED PEACE OFFICER'S EMPLOYER.

1 Sec. 3. Purpose

2 Pursuant to section 43-223, Arizona Revised Statutes, the legislature
3 enacts section 43-1086, Arizona Revised Statutes, as added by this act, to
4 provide income tax relief for certified peace officers who incur employment
5 related expenses that are not reimbursed by the certified peace officer's
6 employer.