

HB 1028 -- COMMUNITY POLICE TAX CREDIT

SPONSOR: Merideth (80)

Beginning January 1, 2018, this bill authorizes a \$3,000 individual income tax credit to any police officer who lives in both a high-crime area and a community policing zone. The bill requires the Department of Public Safety to issue a report to the Department of Revenue that determines the crime rate of areas in the state. The credit is refundable and cannot be sold or transferred.

The provisions of the bill will expire on December 31 six years after the effective date.