

117TH CONGRESS
2D SESSION

H. R. 7954

To amend the Internal Revenue Code of 1986 to provide for a credit against tax for qualified special law enforcement officers.

IN THE HOUSE OF REPRESENTATIVES

JUNE 7, 2022

Mr. BUDD introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for a credit against tax for qualified special law enforcement 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 “National Education
5 Security Training Act of 2022” or the “NEST Act of
6 2022”.

7 **SEC. 2. CREDIT FOR QUALIFIED SPECIAL LAW ENFORCE-**
8 **MENT OFFICERS.**

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

1 1986 is amended by inserting after section 25D the fol-
 2 lowing new section:

3 **“SEC. 25E. CREDIT FOR QUALIFIED SPECIAL LAW EN-**
 4 **FORCEMENT OFFICERS.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of a
 6 qualified special law enforcement officer, there shall be al-
 7 lowed as a credit against the tax imposed by this chapter
 8 for a taxable year an amount equal to \$1,500.

9 “(b) QUALIFIED SPECIAL LAW ENFORCEMENT OFFI-
 10 CER.—For purposes of this section—

11 “(1) IN GENERAL.—The term ‘qualified special
 12 law enforcement officer’ means an individual—

13 “(A) employed part-time by a local law en-
 14 forcement agency to patrol one or more quali-
 15 fied schools, and

16 “(B) who is, on the date such individual is
 17 first so employed, a qualified veteran or a quali-
 18 fied retired law enforcement officer.

19 “(2) QUALIFIED SCHOOL.—The term ‘qualified
 20 school’ means—

21 “(A) an elementary school or secondary
 22 school (as such terms are defined in section
 23 8101 of the Elementary and Secondary Edu-
 24 cation Act of 1965), or

1 “(B) an institution of higher education (as
2 such term is defined in section 101 of the High-
3 er Education Act of 1965).

4 “(3) QUALIFIED VETERAN.—The term ‘quali-
5 fied veteran’ means an individual who served in the
6 active military, naval, or air service, and who was
7 discharged or released therefrom under conditions
8 other than dishonorable.

9 “(4) QUALIFIED RETIRED LAW ENFORCEMENT
10 OFFICER.—The term ‘qualified retired law enforce-
11 ment officer’ has the meaning given such term by
12 section 926C of title 18, United States Code.”.

13 (b) CLERICAL AMENDMENT.—The table of sections
14 for subpart A of part IV of subchapter A of chapter 1
15 of such Code is amended by inserting after the item relat-
16 ing to section 25D the following new item:

 “Sec. 25E. Credit for qualified special law enforcement officers.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 the date of the enactment of this Act.

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