FILED

TIME _2:52_____ AM/PM

DEC 1 6 2021

CRYSTAL GRADDY
BOONE COUNTY CLERK
BY_____.D.C.

A RESOLUTION OF THE QUORUM COURT OF BOONE COUNTY, ARKANSAS, SUPPORTING THE ESTABLISHMENT OF AN INCOME TAX CREDIT FOR FULL-TIME LAW ENFORCEMENT OFFICERS IN THE STATE OF ARKANSAS.

Whereas, the Governor's Task Force to Advance the State of Law Enforcement in Arkansas recommended legislation that eases the state income tax burden on our active full-time law enforcement officers and recommended ensuring that entry level salaries for law enforcement officers be equivalent to or above the average annual wage in Arkansas; and

Whereas, the average annual wage for full-time law enforcement officers in Arkansas ranks 49th in the nation and averages $40,750.00 annually, below the average statewide wage in Arkansas of $42,690.00; and the average entry level wage for law enforcement officers in Arkansas is $28,610.00, barely above the yearly earnings of a minimum wage worker; and

Whereas, law enforcement officers in the State of Arkansas risk their lives every day, working long hours for subpar wages, while Arkansas has one of the highest violent crime rates in the US and ranks as the 4th most dangerous state in the nation; and

Whereas, the Governor's Task Force to Advance the State of Law Enforcement in Arkansas identified the incredibly low salaries and limited agency funding to be the biggest barriers to law enforcement retention, recruitment, and hiring; and

Whereas, the Governor's Task Force to Advance the State of Law Enforcement in Arkansas recommended a state income tax credit for full-time law enforcement officers in order to substantially promote retention, recruitment, hiring, a boost in morale, and greater economic security for full-time law enforcement officers and their families; and

Whereas, the 93rd General Assembly of the State of Arkansas was duly presented legislation, SB304 of 2021, during the 2021 regular session of the General Assembly which sought to establish a $3,000.00 non-refundable state income tax to full-time law enforcement officers, however, SB304 was not voted upon, passed, or adopted into law; and

Whereas, the State of Arkansas now has unprecedented record surpluses, and the Governor of the State of Arkansas intends to call a special session of the General Assembly to consider and adopt numerous state income tax credits and rate reduction measures which in aggregate will total hundreds of millions of dollars; and
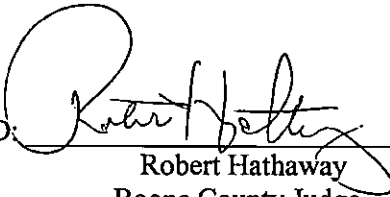
Whereas, the sponsors of SB304 have expressed an intent to file legislation seeking to establish a refundable state income tax credit for all full-time law enforcement officers in the sum of $3,000.00 to be duly considered by the members of General Assembly of the State of Arkansas for their deliberation and to be adopted during the anticipated special session of the General Assembly of the State of Arkansas;
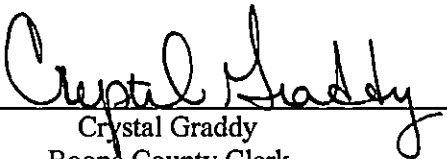
Resolution to Support Law Enforcement Income Tax Credit

Now, Therefore, the Quorum Court of Boone County, Arkansas, hereby resolves to fully and robustly support full-time law enforcement officers in Arkansas, to "Back the Blue", and to advocate our members of the General Assembly, the Governor and the members of the General Assembly as a whole, for the due consideration and adoption by the General Assembly and signing by the Governor of Arkansas, of legislation creating: a state income tax credit for full-time law enforcement officers; that the full-time law enforcement income tax credit legislation include signed verification requirements before a full-time law enforcement officer may qualify for the state income tax credit; and respectfully encourage the full-time law enforcement state income tax credit legislation to be a legislative priority of the General Assembly and the Governor of the State of Arkansas. A copy of this resolution should be provided to your legislators requesting them to co-sponsor the proposed legislation.

DATE PASSED: 12-14-2021

SUBMITTED BY: Justice Glenn Redding

DATE APPROVED: 12-14-2021

APPROVED: _____
Robert Hathaway
Boone County Judge

ATTEST: _____
Crystal Graddy
Boone County Clerk

Resolution to Support Law Enforcement Income Tax Credit