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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to exclude certain income
of law enforcement officers from gross income.

IN THE HOUSE OF REPRESENTATIVES

Mr. FITZPATRICK introduced the following bill; which was referred to the
Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to exclude
certain income of law enforcement officers from gross income.

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 “Fuel the Force Act
5 of 2026”.

1 **SEC. 2. EXCLUSION OF CERTAIN INCOME FROM GROSS IN-**
2 **COME OF LAW ENFORCEMENT OFFICERS.**

3 (a) IN GENERAL.—Part III of subchapter B of chap-
4 ter 1 of the Internal Revenue Code of 1986 is amended
5 by inserting after section 139L the following new section:

6 **“SEC. 139M. CERTAIN INCOME OF LAW ENFORCEMENT OF-**
7 **FICERS.**

8 “(a) IN GENERAL.—In the case of a qualified tax-
9 payer, gross income does not include qualified income.

10 “(b) QUALIFIED TAXPAYER.—For purposes of this
11 section, the term ‘qualified taxpayer’ means, with respect
12 to a taxable year, an individual that—

13 “(1) worked full-time during such taxable year
14 as a law enforcement officer, and

15 “(2) has worked full-time as a law enforcement
16 officer for periods aggregating not less than 5 years
17 (determined as of the beginning of such taxable
18 year).

19 “(c) QUALIFIED INCOME.—For purposes of this sec-
20 tion, the term ‘qualified income’ means, with respect to
21 any taxable year, the first \$100,000 of ordinary income
22 earned by the taxpayer during such taxable year.

23 “(d) LAW ENFORCEMENT OFFICER.—For purposes
24 of this section, the term ‘law enforcement officer’ means—

25 “(1) an individual serving a Federal, State, or
26 local law enforcement or corrections agency who is

1 involved in crime and juvenile delinquency control or
2 reduction, or enforcement of the criminal laws (in-
3 cluding juvenile delinquency), including police, cor-
4 rections, probation, parole, and judicial officers, and
5 sheriffs and their deputies, and

6 “(2) any school resource officer (as defined in
7 section 1709 of the Omnibus Crime Control and
8 Safe Streets Act of 1968 (34 U.S.C. 10389)).”.

9 (b) CLERICAL AMENDMENT.—The table of sections
10 for part III of subchapter B of chapter 1 of such Code
11 is amended by inserting after the item relating to section
12 139L the following new item:

“Sec. 139M. Certain income of law enforcement officers.”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years beginning after
15 the date of the enactment of this section.