

ASSEMBLY, No. 3738

STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED APRIL 5, 2018

Sponsored by:

Assemblyman JAY WEBBER

District 26 (Essex, Morris and Passaic)

Assemblyman RYAN E. PETERS

District 8 (Atlantic, Burlington and Camden)

SYNOPSIS

Allows gross income tax deduction for firearms training expenses paid by law enforcement officers.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT allowing a gross income tax deduction for firearms training
2 expenses paid by law enforcement officers, supplementing Title
3 54A of the New Jersey Statutes.

4
5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*

7
8 1. A law enforcement officer may deduct from the officer's
9 gross income in a taxable year an amount equal to the unreimbursed
10 amount paid in the taxable year for firearms training expenses,
11 including but not limited to training courses, ammunition, and range
12 fees.

13 For the purposes of this section, "law enforcement officer"
14 means a person whose public duties include the power to act as an
15 officer for the detection, apprehension, arrest, and conviction of
16 offenders against the laws of this State and who qualifies in the use
17 of a firearm pursuant to the provisions of subsection j. of
18 N.J.S.2C:39-6.

19
20 2. This act shall take effect immediately and apply to taxable
21 years beginning the taxable year following enactment.

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23
24 STATEMENT

25
26 This bill allows a gross income tax deduction for firearms
27 training expenses paid by law enforcement officers. Law
28 enforcement officers often pay for such training courses and related
29 expenses out of pocket and are not reimbursed. The bill would ease
30 the financial burden on such officers by allowing the officers to
31 deduct from their calculation of gross income the unreimbursed
32 amounts incurred for the training.

33 Under the bill, law enforcement officers whose public duties
34 include the power to act as an officer for the detection,
35 apprehension, arrest, and conviction of offenders against the laws of
36 New Jersey would be eligible for the deduction if they qualify in the
37 use of a firearm pursuant to subsection j. of N.J.S.2C:39-6, which
38 requires officers who carry firearms to complete training and
39 annually qualify in use of the firearms.