

119TH CONGRESS  
2D SESSION

# H. R. 7210

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

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 22, 2026

Mr. FITZPATRICK (for himself and Ms. PEREZ) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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”.

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

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

1 **“SEC. 139M. CERTAIN INCOME OF LAW ENFORCEMENT OF-**  
2 **FICERS.**

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

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

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

10 “(2) has worked full-time as a law enforcement  
11 officer for periods aggregating not less than 5 years  
12 (determined as of the beginning of such taxable  
13 year).

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

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

20 “(1) an individual serving a Federal, State, or  
21 local law enforcement or corrections agency who is  
22 involved in crime and juvenile delinquency control or  
23 reduction, or enforcement of the criminal laws (in-  
24 cluding juvenile delinquency), including police, cor-  
25 rections, probation, parole, and judicial officers, and  
26 sheriffs and their deputies, and

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

4           (b) CLERICAL AMENDMENT.—The table of sections  
5           for part III of subchapter B of chapter 1 of such Code  
6           is amended by inserting after the item relating to section  
7           139L the following new item:

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

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

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