



NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS, INC.

Representing America's Finest

317 South Patrick Street. ~ Alexandria, Virginia ~ 22314-3501
(703) 549-0775 ~ (800) 322-NAPO ~ Fax: (703) 684-0515
www.napo.org ~ Email: info@napo.org

EXECUTIVE OFFICERS February 22, 2022

MICHAEL McHALE
President
Florida Police Benevolent Association

The Honorable Ron Wyden
Chair
Committee on Finance

The Honorable Mike Crapo
Ranking Member
Committee on Finance

JOHN A. FLYNN
Vice President
Police Benevolent Association of New York City

United States Senate
Washington, D.C. 20510

United States Senate
Washington, D.C. 20510

CRAIG LALLY

Recording Secretary
Los Angeles Police Protective League

Dear Chairman Wyden and Ranking Member Crapo:

SCOTT HOVSEPIAN

Treasurer
Massachusetts Coalition of Police

On behalf of the National Association of Police Organizations (NAPO), representing over 241,000 sworn law enforcement officers across the country, I am writing to you to advise you of our full support for the Putting First Responders First Act, S. 1618, sponsored by Senators Steve Daines and Jon Tester, and to urge the Committee to take up this important bill.

MARC KOVAR

Sergeant-at-Arms
New Jersey State Policemen's Benevolent Association

In 1985, the IRS clarified in the IRS Revenue Ruling 85-105 that service-connected disability compensation for first responders is tax-exempt. Unfortunately, many auditors and first responders are not aware of this tax benefit and the first responders, who gave up so much in the line of duty, end up paying taxes on their disability compensation unnecessarily. By codifying the Revenue Ruling, the Putting First Responders First Act would clarify the ruling, help ensure first responders' injury-related compensation is tax-exempt and remove the frustration and stresses that come with continually being audited for a benefit they have rightfully earned.

SCOTT LEETON

Executive Secretary
Combined Law Enforcement Associations of Texas

Importantly, this legislation makes the tax-exempt status of the compensation permanent. Currently, injury-related compensation becomes taxable once the first responder reaches normal retirement age, which places a large financial burden on officers who have been living on a limited income. Providing permanent tax relief for those who were disabled serving their country and communities is the right thing to do to honor their sacrifice.

MARK YOUNG

Vice President,
Associate Members
Detroit Police Lieutenants & Sergeants Association

JAMES PALMER

Parliamentarian
Wisconsin Professional Police Association

Senator Daines raised this issue during the Committee' hearing on "Spotlighting IRS Customer Services Challenges" on February 17th and we feel strongly that this bill must be part of any plan to improved IRS services. NAPO asks the Committee to take up and approve the Putting First Responders First Act. If you have any questions, please feel free to contact me at: (703) 549-0775.

Sincerely,

William J. Johnson
Executive Director

Cc: Members, Committee on Finance, United States Senate