



# 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](http://www.napo.org) ~ Email: [info@napo.org](mailto:info@napo.org)

EXECUTIVE OFFICERS May 1, 2019

MICHAEL McHALE  
President  
Florida Police Benevolent  
Association

The Honorable Steve Daines  
United States Senate  
320 Hart Senate Office Building  
Washington, D.C. 20510

JOHN A. FLYNN  
Vice President  
Patrolmen's Benevolent  
Association of New York City

Dear Senator Daines:

TODD HARRISON  
Recording Secretary  
Combined Law Enforcement  
Associations of Texas

On behalf of the National Association of Police Organizations (NAPPO), I am writing to you to express our full support for the Putting Our First Responders First Act.

SCOTT HOVSEPIAN  
Treasurer  
Massachusetts Coalition  
of Police

NAPPO is a coalition of police units and associations from across the United States that serves to advance the interests of America's law enforcement through legislative and legal advocacy, political action, and education. Founded in 1978, NAPPO now represents more than 1,000 police units and associations, including the Montana Police Protective Association, 241,000 sworn law enforcement officers, and more than 100,000 citizens who share a common dedication to fair and effective crime control and law enforcement.

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

CRAIG D. LALLY  
Executive Secretary  
Los Angeles Police  
Protective League

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 the tax unnecessarily. By codifying the Revenue Ruling, the Putting Our First Responders First Act would clarify the ruling and help ensure first responders' injury-related compensation is tax-exempt.

MARK YOUNG  
Vice President,  
Associate Members  
Detroit Police Lieutenants &  
Sergeants Association

JAMES PALMER  
Parliamentarian  
Wisconsin Professional Police  
Association

Importantly, this legislation makes the tax-exempt status of the compensation permanent. Currently, injury-related compensation becomes taxable once the first responder reaches their original 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.

WILLIAM J. JOHNSON, CAE  
Executive Director and  
General Counsel

NAPPO stands ready to support any efforts necessary to pass this legislation. If you have any questions, please feel free to contact me at: (703) 549-0775.

Sincerely,

William J. Johnson  
Executive Director