



NATIONAL FRATERNAL ORDER OF POLICE®

328 MASSACHUSETTS AVE., N.E.
WASHINGTON, DC 20002
PHONE 202-547-8189 • FAX 615-202-547-8190

CHUCK CANTERBURY
NATIONAL PRESIDENT

JAMES O. PASCO, JR.
EXECUTIVE DIRECTOR

26 June 2018

The Honorable Steven D. Daines
United States Senate
Washington, D.C. 20510

Dear Senator Daines,

I am writing on behalf of the members of the Fraternal Order of Police to advise you of our strong support for your bill, S. 2860, the "Putting Our First-Responders First Act."

The men and women of law enforcement face a daunting challenge of protecting and serving not only their country but their local communities. We honor and care for the families of our fallen officers and we work to make sure that their service, memory and sacrifice is not forgotten. Too often, however, the law enforcement officers who suffer terrible injuries in the line of duty and are left are permanently disabled are forgotten. These officers have risked just as much as anyone else and paid dearly for it. We need to do more to help those who are permanently disabled in the line of duty.

Your bill will codify the Internal Revenue Service (IRS) Ruling 85-105, which makes service connected disability compensation tax-exempt. There are too many IRS auditors and disabled law enforcement officers who are unaware of the Revenue Ruling. By amending Federal law, there will be no confusion that disability compensation for our law enforcement officers is tax exempt.

This is a necessary piece of legislation that will help lighten the burden off our disabled law enforcement officers and their families.

On behalf of the more than 335,000 members of the Fraternal Order of Police, I thank you for introducing this bill to help take care of our disabled law enforcement officers. If I can provide any additional information on this matter, please do not hesitate to contact me or my Senior Advisor, Jim Pasco, in my Washington office.

Sincerely,


Chuck Canterbury
National President