



# NATIONAL FRATERNAL ORDER OF POLICE®

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CHUCK CANTERBURY  
NATIONAL PRESIDENT

JAMES O. PASCO, JR.  
EXECUTIVE DIRECTOR

2 May 2019

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

The Honorable R. Jon Tester  
United States Senate  
Washington, D.C. 20510

Dear Senators Daines and Tester,

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. 1278, the "Putting Our First Responders First Act."

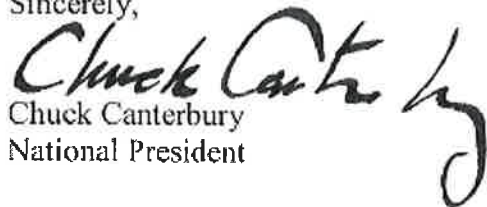
The men and women of law enforcement face a daunting challenge of protecting and serving not only their country but their local communities. We honor and care for the families of our fallen officers and we work to make sure that their service, memory and sacrifice is not forgotten. Too often, however, law enforcement officers who suffer terrible injuries in the line of duty 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 this Revenue Ruling. By amending Federal law, there will be no confusion that disability compensation for our law enforcement officers is tax exempt.

Your legislation will help lighten the burden of our disabled law enforcement officers and their families, and we are grateful for your leadership on this issue.

On behalf of the more than 348,000 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 Executive Director, Jim Pasco, in my Washington office.

Sincerely,

  
Chuck Canterbury  
National President

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