

**INTERNATIONAL
ASSOCIATION OF
FIRE FIGHTERS**



**NATIONAL
FRATERNAL ORDER
OF POLICE**

January 25, 2024

The Honorable Michael Johnson
Speaker
U.S. House of Representatives
H-232, The Capitol
Washington, DC 20515

The Honorable Charles Schumer
Majority Leader
United States Senate
S-221, The Capitol
Washington, DC 20510

The Honorable Hakeem Jeffries
Minority Leader
U.S. House of Representatives
H-204, The Capitol
Washington, DC 20515

The Honorable Mitchell McConnell
Minority Leader
United States Senate
S-230, The Capitol
Washington, DC 20510

Dear Speaker Johnson, Majority Leader Schumer, Minority Leader Jeffries, and Minority Leader McConnell,

On behalf of the more than 343,000 members of the International Association of Fire Fighters and the 373,000 members of the National Fraternal Order of Police, we urge you to include relief from limitations on deductions for state and local taxes (SALT) as part of any tax package that Congress considers this year. The current cap on SALT deductions uniquely and unfairly penalizes fire fighters, law enforcement officers, and other first responders who often are required to live within a certain distance of the jurisdictions they serve. The SALT deduction is claimed by workers in all 50 states, and without it, fire fighters and law enforcement officers effectively face double taxation. The arbitrary SALT deduction cap also places unnecessary pressures on local budgets which could result in the reduction of vital public safety services. Our membership urges Congress to pass legislation that repeals or, at the very least, significantly increases the SALT deduction cap.

For more than 100 years, the SALT deduction was a critical mechanism to relieve the tax burden on hard-working members of our communities. Fire fighters and law enforcement officers perform difficult jobs and are frequently compelled to live within a certain distance of the jurisdictions. This limitation on where they can live removes their ability to consider tax rates when choosing their residence. Our members who live and work in major metropolitan areas often face especially high taxes on top of their limited wages. The SALT tax was a valuable mechanism that allowed for a reduction in the cost of living for first responders and helped them remain in the communities they serve. Preventing the double-taxation of their earnings also helps fire fighters and law enforcement officers provide a more secure and fruitful life for their

families. Our members perform difficult jobs on behalf of their communities and deserve to receive, and retain, fair compensation for their work.

The SALT deduction was also a valuable way that the federal government helped support the budgets of local governments. Revenues from local property and vehicle taxes are instrumental in ensuring fire and police departments have the resources needed to maintain strong staffing levels and procure modern, updated equipment. When the SALT deduction was capped as part of the Tax Cuts and Jobs Act (P.L. 115-97), it forced local governments to reduce their funding sources to offset the increase in federal taxes. Public safety agencies are facing an array of financial challenges associated with inflated costs of equipment and vehicles, personnel recruitment and retention challenges, and improvements to aging fire stations and police stations. These challenges are made even more difficult by the looming expiration of the AFG/SAFER grants programs and the need for strong appropriations for the State and Local Law Enforcement Assistance Programs. Failing to restore or significantly increase the SALT deduction cap only compounds these financial challenges for public safety agencies. Our organizations urge Congress to restore or significantly increase the SALT deduction to ensure public safety agencies have the personnel and resources they need to save lives and serve their communities.

Middle-class Americans, including fire fighters and law enforcement officers, have been forced to suffer double taxation for far too long. As Congress continues to develop a wide-ranging tax package, we urge you to include a provision to restore or significantly increase the SALT deduction cap. We look forward to continuing to work with you to support the dedicated men and women who serve our communities during these most challenging times.

Sincerely,



Edward A. Kelly
General President
International Association of Fire Fighters



Patrick Yoes
National President
Fraternal Order of Police