



PATRICK YOES
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NATIONAL FRATERNAL ORDER OF POLICE®

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JIM PASCO
EXECUTIVE DIRECTOR

8 December 2025

The Honorable Jason T. Smith
Chairman
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

The Honorable George J. "Mike" Kelly, Jr.
Chairman
Subcommittee on Tax
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

The Honorable Richard E. Neal
Ranking Member
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

The Honorable C. Michael Thompson
Ranking Member
Subcommittee on Tax
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

Dear Chairmen Smith and Kelly and Representatives Neal and Thompson,

I am writing on behalf of the members of the Fraternal Order of Police to advise you of our support for H.R. 4242, the "Innovate Less Lethal to De-Escalate Tax Modernization Act."

Under current Federal law, certain less-than-lethal projectile devices—tools relied upon by law enforcement to resolve high-risk encounters without resorting to deadly force—are taxed and regulated as though they were traditional firearms. These classifications stem from statutory definitions written decades ago, long before modern less-lethal technologies existed. As a result, devices intended specifically to minimize the likelihood of death or serious injury are subjected to regulatory burdens and excise taxes that were never designed for them.

This outdated tax treatment has created unintended financial and administrative hurdles for law enforcement agencies. Many departments already face resource constraints and the imposition of a 10–11 percent Federal excise tax on less-than-lethal devices increases costs to the agency and slows adoption of tools that enhance officer and community safety.

This legislation addresses this issue directly by ensuring that true less-than-lethal projectile devices are no longer taxed as firearms. The bill establishes clear criteria so that only devices designed for less-lethal purposes qualify for reclassification. It also ensures that devices not meeting these standards remain regulated appropriately. This balanced approach modernizes the tax code without compromising public safety.

-- BUILDING ON A PROUD TRADITION --



The Congressional Budget Office has determined that the legislation will have a *de minimis* impact on Federal revenues, as these tools are overwhelmingly purchased by law enforcement and other governmental end-users. The practical impact is clear: removing outdated tax barriers will allow agencies to deploy less-than-lethal technologies more efficiently and more broadly.

As law enforcement professionals continue working to reduce the need for deadly force, access to effective and properly classified less-than-lethal tools is essential. This bill corrects an unintended consequence of outdated Federal tax law and supports our goal of equipping officers with safe, modern alternatives in an effort to reduce lethal outcomes.

On behalf of the 382,000 members of the FOP, we thank you for considering our views on this matter. If we can provide any additional information in support of this legislation, please do not hesitate to contact me or Executive Director Jim Pasco in our Washington, D.C. office.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Yoes", with a stylized flourish extending from the end.

Patrick Yoes
National President

cc: Jay Schroeder, President, Missouri State Lodge
Kevin Ahlbrand, National Trustee, Missouri State Lodge
Joe Regan, President, Pennsylvania State Lodge
John Fiorill, National Trustee, Pennsylvania State Lodge
Todd Bramwell, President, Massachusetts State Lodge
Rich Shailor, National Trustee, Massachusetts State Lodge
Roger Hilton, President, California State Lodge
Matt Heady, National Trustee, California State Lodge