



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 ~ Email: info@napo.org

January 20, 2015
The Honorable Kelly Ayotte
United States Senate
144 Russell Senate Office Building
Washington, D.C. 20515

Dear Senator Ayotte:

On behalf of the National Association of Police Organizations (NAPO), I write to you to express our full support of the *Don't Tax Our Fallen Public Safety Heroes Act*.

NAPO is a coalition of police unions 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, NAPO now represents more than 1,000 police units and associations, 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.

The *Don't Tax Our Fallen Public Safety Heroes Act* clarifies that both federal and state death benefits for the survivors of law enforcement officers killed in the line of duty should be treated the same, and not be subjected to federal income tax. This legislation will ensure that families of fallen officers are not forced to pay an excessive tax after their loved ones gave the ultimate sacrifice to protect our nation.

We look forward to working with you to pass this important bill. Please let us know how we can be of further assistance, and feel free to contact me at: (703) 549-0775.

Sincerely,

William J. Johnson
Executive Director