



The Washington Report

The Newsletter of the National Association of Police Organizations
Representing America's Finest

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NAPO on the Hill: House Passes Tax Reform; Senate Pushes Forward with Its Own Reform Bill

House Passes the Tax Cuts and Jobs Act

The House debated and voted on the Tax Cuts and Jobs Act (H.R. 1) this past week, ending with the bill being passed by a vote of 227-205. There are several provisions in the House tax reform measure to cause NAPO some concern. The first is the partial elimination of the State and Local Tax (SALT) deduction. The Tax Cuts and Jobs Act would cap the state and local property tax deduction at \$10,000 and completely repeal the deduction for state and local income taxes, while maintaining the state and local sales tax deduction. The capping and elimination of the majority of the SALT deductions would equate to a large tax increase on the citizens of states with high state and local taxes, such as New York, New Jersey, California and Illinois.

NAPO has joined the Americans Against Double Taxation (AADT) in opposition to the elimination or partial elimination of the SALT deduction to help us fight this change to longstanding federal tax policy. We signed on to an [AADT coalition letter](#) as well as issued a [joint public safety letter](#) with the International Association of Fire Fighters urging the House to fully restore the deduction.

Throughout this country, firefighters, law enforcement officers, and other public safety-focused public servants wake each day and go to work with one goal in mind: to keep their communities safe. In order to achieve this mission, they receive support from the communities they serve, as public safety budgets across the United States are largely drawn from state and local property, sales, and income taxes – essential investments that give our first responders the tools they need to get the job done. The SALT deduction helps support these vital investments at the state and local level.

While H.R. 1 only partially eliminates the deduction, the current Senate version eliminates it. NAPO's members are not just law enforcement officers; they are also citizens of the communities in which they work, and the fact is that eliminating the SALT deduction would be deeply harmful to middle-class taxpayers in many of these same communities that first responders call home. A recent analysis released by Americans Against Double Taxation found the plan would result in tax increases as high as \$6,300, or more than \$63,000 over 10 years, for many suburban homeowners, including both single filers and families, due in large part to the cuts to the SALT deduction. This puts them squarely in the range of middle-class taxpayers that this tax reform legislation was supposed to help. Instead, if SALT is partially or fully repealed, many law enforcement officers could find themselves on the wrong end of a tax hike.

The deduction for state and local taxes has been in place since the original tax code that was enacted in 1913. Since then, first responders in communities throughout our country have known that they could count on the

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ability of state and local governments to support their work, while having an assurance from the federal government that their own hard-earned income wouldn't be taxed twice. First responders are used to working under threat of danger; they shouldn't also be expected to do their jobs and support their families under threat from the federal government, who, in eliminating the SALT deduction, would be putting their livelihoods at risk.

While the House has passed its tax reform bill, the Senate is now in the middle of the debate of its measure. After Thanksgiving recess, the Senate will bring its tax reform bill to the floor for debate and a final vote. NAPO will continue to lobby against the elimination of the SALT deduction and will keep our members up to date on the status of the Tax Cuts and Jobs Act. If you have any questions, please contact Andy Edmiston at aedmiston@napo.org.

NAPO Supports Amendments to Senate Tax Reform Measure

The Senate Finance Committee debated and passed its version of the Tax Cuts and Jobs Act last week. NAPO supported two amendments that were offered during the Committee's consideration of tax reform on November 14. The first amendment, offered by Senator Rob Portman (R-OH), would repeal the application of the 10-percent early withdrawal tax to governmental section 457(b) plans. In a victory for NAPO this amendment was approved and the 10-percent early withdrawal tax was removed from the measure.

Active public employees comprise more than 10 percent of the nation's workforce, and two-thirds are employed in education, public safety, corrections, or the judiciary. State and local retirement plans are designed to take into account the various categories of workers who participate in the plans and most approve early or service-based retirement ages for employees such as public safety officers. While public safety officers would have been exempt from this provision, it would have impacted many public workers who have been planning to retire prior to age 59 ½ and have devoted their lives to public service. Further, this provision was estimated to decrease revenues by \$300 million over ten years so to have included it would have punished public sector workers and cost the federal government millions of dollars.

NAPO will continue to work to protect public pension and retirement plans as the Tax Cuts and Jobs Act moves to the Senate floor for a vote.

NAPO also supported an amendment sponsored by Senators Sherrod Brown (D-OH), Debbie Stabenow (D-MI), and Robert Menendez (D-NJ), which would have excluded out-of-pocket expenses by first responders and law enforcement officers related to their job from their taxable income.

In most law enforcement agencies across the country, the department provides officers with uniforms, badges, hats, jackets, rain gear and most pins. The officers themselves are responsible for obtaining department-approved firearms, gun belts, holsters, flashlights, handcuffs, and in some cases even body armor. Officers may be given an equipment allowance in their paycheck but that does not cover the expense of purchasing this necessary gear. Excluding job-related out-of-pocket expenses by first responders and law enforcement officers from their taxable income would have provided necessary financial relief to officers.

Unfortunately, the Brown-Stabenow-Menendez amendment did not make it into the final measure approved by the Committee. We appreciate Senators Brown, Stabenow and Menendez for their support of the law enforcement community and we will continue to work with them to ensure the Tax Cuts and Jobs Act protects the hard-earned wages and benefits of our nation's law enforcement officers.

NAPO on the Hill: Law Enforcement Officers' Bill of Rights

NAPO continues its meetings with members of Congress to discuss and build support for the reintroduction of the Law Enforcement Officers' Procedural Bill of Rights Act and this week we spoke with staff of **Senator Patrick Toomey (R-PA)**. This bill would establish standards to guide law enforcement agencies in developing and operating a fair and effective investigative process. Individuals should have the right to file a complaint, to have the complaint investigated, and to be informed of its final disposition, including learning the outcome of the investigation and any resulting disciplinary action.

Many of NAPO's members are facing attacks to their due process rights from activists who believe that the due process rights given to officers either through their collective bargaining agreements or their state's law enforcement officers' bill of rights creates a double standard and gives officers undue protections against criminal investigations. With the President and the Attorney General declaring that supporting state and local law enforcement is a top priority for the Administration, anti-cop activists are taking to the state and local level to wage a war against officer rights.

Throughout the country, many states lack coherent guidelines and procedures for law enforcement officers' due process rights. Sworn law enforcement officers are held to an extremely high standard of personal and professional conduct, due to the enormous responsibilities they exercise. However, many officers are denied the same basic due process rights that all other citizens enjoy. In approximately fifty percent of the states, officers enjoy some legal protections against false accusations and abusive conduct. Nevertheless, this leaves hundreds of thousands of officers with limited or no due process or who face limitations or retaliation when exercising these rights.

Taking away an officers' due process rights is not the way to improve police accountability and transparency. In fact, most officer bill of rights laws and provisions include guidelines and procedures for handling and investigating complaints, ensuring the department takes complaints against officers seriously and conducts a thorough inquiry. The Law Enforcement Officers' Procedural Bill of Rights Act would ensure that all states have at least a minimum of standards and procedures in place to guide both state and local law enforcement agencies and law enforcement officers during internal investigations, administrative hearings, and evaluation of citizen complaints.

Senator Toomey has not been one to shy away from controversial legislation and is currently championing NAPO-backed bills to protect state and local law enforcement's access to surplus military equipment and to increase penalties for those who violently attack public safety officers. His staff is eager to take a deeper dive into the issue to see if this could be another issue for the Senator to champion for us.

In our recent meetings on the Law Enforcement Officers' Procedural Bill of Rights Act, we have found support for the issue and an understanding of the need to protect officers' rights. We continue our effort to find a member of Congress who will take up the mantle and fight for officer due process rights. If you have any questions about this legislation or NAPO's efforts to create a national Law Enforcement Officer Bill of Rights, please contact Andy Edmiston at aedmiston@napo.org.

NAPO Endorses Bill to Fix NICS Reporting Failures

NAPO has pledged its support for the Fix NICS Act, a bipartisan bill introduced by Senator John Cornyn (R-TX) that would enforce current law regarding the National Instant Criminal Background Check System (NICS) and provide resources and incentives for federal agencies and states to share regards on individuals who are prohibited from purchasing firearms under federal law.

Current law prohibits felons, domestic violence perpetrators, and other dangerous individuals from purchasing or possessing a firearm in the United States. NICS is used to prevent these individuals from illegally purchasing firearms, but this system relies on states and federal agencies to share records on such dangerous and violent individuals. Unfortunately, failures to share such relevant information has led to horrific tragedy. The latest example of this failure occurred in Sutherland Springs, Texas on November 5, 2017, when a man with a chronic past of documented domestic abuse and violence was able to pass a NICS background check and purchase the firearms he used to murder 26 people. While serving in the United States Air Force, the gunman was convicted by a general court-martial of two charges of domestic assault, crimes that should have been reported to NICS.

Law enforcement experience the consequences of this failure to report frequently on the streets of our communities. Domestic dispute calls are the most dangerous types of calls not only for victims but for responding officers as well. According to an August 2016 Report by the Community Oriented Policing Services (COPS) Office, “Deadly Calls and Fatal Encounters”, the greatest number of officer deaths were for calls for a domestic dispute. In all but one case, the officer was killed with a firearm.

The Fix NICS Act would address reporting failures by requiring federal agencies and states to create NICS implementation plans, holding them accountable to those plans and incentivizing them to share all relevant information, including information on domestic abusers, with NICS. It also reauthorizes key programs within NICS that help ensure that individuals who are prohibited from possessing a firearm are not able to obtain them illegally.

NAPO thanks Senator Cornyn for his continued leadership on key law enforcement issues and we stand ready to support this bill in any way possible.

Join NAPO for our 30th Annual Pension & Benefits Seminar **Caesars Palace Hotel & Casino – Las Vegas, NV – January 28-30, 2018**

We invite you to join the National Association of Police Organizations (NAPO) for our 30th Annual Police, Fire, EMS & Municipal Employee Pension & Benefits Seminar to be held at Caesars Palace Hotel and Casino in Las Vegas, Nevada, January 28-30, 2018. Participate in discussions on the pressing topics that are affecting your pension fund and benefits.

Topics will include: Pension Threats & Reforms, The U.S. Supreme Court Case that may Gut Unions Across the Country, Plan Fund & Design, The Pension Crisis that started in Kentucky and Why it May Be Coming to Your State Soon, Tax Reform and the Loss of State and Local Tax Deductions, The Death of the 401(k) Plan, Medicare Options and Security Breaches just to name a few!

For the most up to date agenda check NAPO’s website at www.napo.org

Register today to take advantage of our early bird rates!
To save, register before December 1 and pay only \$575

Take an active role in improving your fund by registering for this informative seminar. Registration and Hotel information is attached. Registration Information is also found on the NAPO’s website event page.

If you have any questions or need additional information please do not hesitate to contact Elizabeth Loranger, NAPO’s Director of Events at eloranger@napo.org or (703) 549-0775. We look forward to seeing you in Las Vegas!