



NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS, INC.

Representing America's Finest

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NAPO Statement in Support of the Inclusion of NAPO's Tax Priorities in the One, Big Beautiful Bill Act

Alexandria, VA – The One, Big, Beautiful Bill Act, which passed the U.S. House of Representatives on May 22nd, includes several NAPO-backed tax provisions: no tax on overtime pay, an increase in the state and local tax (SALT) deduction cap, and an end to *de minimis* treatment for all low-value commercial shipments.

“These provisions impact the financial security of our nation’s law enforcement officers as well as public safety,” stated NAPO President Mick McHale. “The elimination of tax on overtime pay and the increase in the SALT deduction cap provide significant financial relief to the men and women who serve and protect our communities and greatly assist with the recruitment and retention crisis our profession has been facing.”

Our nation’s law enforcement agencies are understaffed, and officers are being forced to work overtime to ensure our communities are being served. The One, Big Beautiful Bill Act would exclude overtime pay from taxable income for those making less than \$160,000 per year.

“We support the no tax on overtime pay, which has long been a priority for President Trump and NAPO,” said McHale. “We would like to see it expanded in the Senate so that all law enforcement officers, including those in high cost of living jurisdictions, benefit from this much-needed financial support.”

The SALT deduction helped ensure that state and local first responders receive the support they need from the communities they serve, as public safety budgets across the country are largely drawn from state and local property, sales, and income taxes. These investments give our first responders the tools they need to keep our communities safe. Increasing the cap from \$10,000 to \$40,000 for individuals earning less than 500,000 per year is a win for homeowners, our communities, and for the first responders who work every day to keep those communities safe.

Finally, by ending *de minimis* treatment for all low-value commercial shipments, the bill will help stop the flow of fentanyl and illicit narcotics coming across our borders and will safeguard the lives of our children, families, and friends.

NAPO thanks President Trump for his advocacy and continued support of our nation’s law enforcement community.

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The National Association of Police Organizations (NAPO) is a coalition of police units and associations from across the United States that serves to advance the interests of America’s law enforcement officers through legislative and legal advocacy, political action, and education. Founded in 1978, NAPO now represents more than 1,000 police units and associations, and 241,000 sworn law enforcement officers.