



NATIONAL ASSOCIATION OF POLICE ORGANIZATIONS, INC.

Representing America's Finest

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June 2, 2025

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Executive Director and
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The Honorable John Thune
Majority Leader
United States Senate
Washington, D.C. 20510

The Honorable Michael Crapo
Chair
Committee on Finance
United States Senate
Washington, D.C. 20510

The Honorable Mike Johnson
Speaker
United States House of Representatives
Washington, D.C. 20515

The Honorable Jason Smith
Chair
Committee on Ways and Means
United States House of Representatives
Washington, D.C. 20515

Dear Majority Leader Thune, Speaker Johnson, and Chairmen Crapo and Smith:

On behalf of the National Association of Police Organizations (NAPO) and the over 241,000 sworn law enforcement officers we represent across the country, I am writing to advise you of our appreciation of the inclusion of several of our tax-related priorities in the One Big Beautiful Bill Act, H.R. 1. These provisions impact the financial security of our nation's law enforcement officers as well as public safety and we urge you to ensure their inclusion in the final reconciliation package.

The specific provisions NAPO supports are the no tax on overtime pay, the increase in the state and local tax (SALT) deduction cap, and an end to *de minimis* treatment for all low-value commercial shipments.

Our nation's law enforcement agencies are understaffed, and officers are being forced to work overtime to ensure our communities are being served. Excluding overtime pay from their taxable income will significantly help with the retention crisis facing the profession and provide financial relief to officers and their families. However, the \$160,000 income cap will prohibit many of our nation's law enforcement officers who work in high cost of living jurisdictions from being eligible for the tax benefit. These are not high-income individuals. Rather, they are middle class public servants who serve and live in high-cost communities. We urge you to consider raising the cap or eliminating it altogether for law enforcement officers.

We have opposed the cap on the state and local tax (SALT) deduction since it was instituted in the 2017 Tax Cuts and Jobs Act. 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.

The SALT cap also imposed a significant tax increase that many homeowners have struggled under over the past several years. 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, the One Big Beautiful Bill Act includes language to end *de minimis* treatment for all low-value commercial shipments effective July 1, 2027. Closing the *de minimis* loophole for commercial packages will help stop the flow of illicit narcotics coming across our borders and will safeguard the lives of our children, families, and friends. This provision is necessary to remove significant fentanyl trafficking routes into this country and is an essential aspect of a national strategy to end the fentanyl crisis.

As you continue to negotiate the final reconciliation package, NAPO urges you to consider these priorities of our nation's rank-and-file law enforcement officers. If you have any questions, or if we can be of further assistance, please feel free to contact me at: (703) 549-0775.

Sincerely,

A handwritten signature in dark ink, appearing to read 'William J. Johnson', followed by a long horizontal flourish.

William J. Johnson
Executive Director