



The Washington Report

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

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NAPO on the Hill: First Responder Tax Package

NAPO is working with Congressman Bill Pascrell (D-NJ) and staff for both House Ways and Means Committee Chairman Richard Neal (D-MA) and Ranking Member Kevin Brady (R-TX) to put together a package of pro-law enforcement tax provisions to prioritize and move during National Police Week. The package would consist of the Supporting America's First Responders Act (H.R. 5342), the Putting First Responders First Act (H.R. 2560 / S. 1278), and the Public Safety Retirees Healthcare Protection Act (H.R. 4897).

The Supporting America's First Responders Act, sponsored by Congressman Pascrell, would reinstate above-the-line deductions for out-of-pocket costs for first responders relating to uniform purchases and maintenance as well as job-related training. Like many public servants, law enforcement officers serve our nation and our communities for modest wages and often have to pay for mandatory and necessary equipment and resources out-of-pocket.

Prior to the passage of the Tax Cuts and Jobs Act (H.R. 1) in 2017, law enforcement officers were able to offset these substantial costs by deducting them from their taxable income. The elimination of these itemized deductions put an unfair financial burden on officers, who give up so much to protect and serve our communities.

While the Supporting America's First Responders Act passed the House as part of the Restoring Tax Fairness for States and Localities Act at the end of last year, we believe including it in a public safety-themed tax package is another way to ensure its passage into law.

The Putting First Responders First Act, sponsored by Senator Steve Daines (R-MT) and Congressman Ralph Norman (R-SC), would codify existing Internal Revenue Code regulations making service-connected disability compensation exempt from Federal income taxes. In 1985, the IRS clarified in the IRS Revenue Ruling 85-105 that service-connected disability compensation for first responders is tax-exempt. Unfortunately, many auditors and first responders are not aware of this tax benefit and the first responders, who gave up so much in the line of duty, end up paying the tax unnecessarily. By codifying the Revenue Ruling, the Putting Our First Responders First Act would clarify the ruling and help ensure first responders' injury-related compensation is tax-exempt.

Importantly, this legislation makes the tax-exempt status of the compensation permanent. Currently, injury-related compensation becomes taxable once the first responder reaches their original retirement age, which places a large financial burden on officers who have been living on a limited income. Providing permanent tax relief for those who were disabled serving their country and communities is the right thing to do to honor their sacrifice.

Lastly, the Public Safety Retirees Healthcare Protection Act, sponsored by Congressman Dan Lipinski (D-IL), would increase the amount public safety retirees can take out of their pensions tax free to pay for health insurance premiums from \$3,000 per year to \$6,000 per year. A qualifying public safety officer is one who attained normal retirement age or retired due to a disability and has insurance premiums deducted from their retirement benefit. The money must go directly from the pension fund to the health or insurance company in order to get the tax-free benefit.

The HELPS Retirees provision of the Pension Protection Act of 2006 provided public safety officers, who often retire earlier than other occupations because of the physical demands and unique job hazards they face, with means to more affordable healthcare options. This provision is important as many law enforcement retirees lose their employer-provided health insurance and are years away from being Medicare-eligible, forcing them to spend their retirement money on health insurance premiums.

Unfortunately, health care costs have gone up dramatically since 2006 and the \$3,000 per year permitted under the provision is no longer adequate to cover even half a year's worth of health insurance premiums. The Public Safety Retirees Healthcare Protections Act would help preserve the retirement security and the health of those public servants who selflessly serve and protect our communities.

NAPO is working with all the sponsors of the included bills in support of this tax package, which will be a priority for us to move during National Police Week. We will keep our members up-to-date on its status as we move it forward.

NAPO meets with Reps. Davis & Graves on GPO and WEP Repeal

On February 11, NAPO met with Congressmen Rodney Davis (R-IL) and Garret Graves (R-LA) and a coalition of representatives of public employee organizations including AFSCME, the National Education Association, and the National Federation of Teachers, to move forward on a plan to pass the Social Security Fairness Act (H.R. 141) and repeal the Government Pension Offset (GPO) and the Windfall Elimination Provision (WEP). Rep. Davis is the sponsor of the bill and Rep. Graves has made the repeal of the GPO and WEP a top priority issue for his office.

The Social Security Fairness Act currently has 238 bipartisan cosponsors and it is our goal to get to 290 to force a vote on the House floor, much like we did with the Middle Class Health Benefits Tax Repeal Act in July 2019. We will be meeting regularly with Reps. Davis and Graves to continue a full-court press to get to 290 cosponsors and make our case that this is a top priority for a large, bipartisan contingent of Congress.

Though most police officers must retire after specific time served, usually in their early- to mid-fifties, many look for new opportunities to serve their community. Yet, when they retire from a non-Social Security paying job and move to one that does pay into Social Security, they are penalized by the WEP. Instead of receiving full support from their rightfully earned Social Security retirement benefit, their pension heavily offsets it, thus vastly reducing the amount they receive.

More troubling is the effect of GPO on a police officer's retirement. If a spouse who paid into Social Security dies, the surviving public safety officer should be eligible for half of the deceased's benefit. However, GPO requires that this amount be offset by two-thirds of the survivor's pension, eliminating most or all of the payment. By professional need, many police officers are outside of Social Security but if they had not served at all, they would receive the full allotment of the spouse's benefit.

GPO and WEP were meant as a “leveling” response but only serve to hurt public safety officers. By totally repealing both GPO and WEP, the Social Security Fairness Act would preserve the retirement security of those who selflessly serve and protect our communities.

NAPO thanks Reps. Davis and Graves for their leadership on and dedication to the full repeal of the GPO and WEP. To find out if your representative has signed on as a cosponsor to H.R. 141 or to get information about the bill, contact Andy Edmiston at aedmiston@napo.org.

Congress Extends DEA’s Emergency Scheduling of Fentanyl as a Schedule 1 Drug

In response to the growing opioid epidemic in this country, the DEA issued a temporary emergency two-year order in February 2008 that classified all fentanyl-related substances as Schedule 1 drugs under the Controlled Substances Act, making them illegal. According to the DEA, over the past two years, it has seen a 50 percent decrease in fentanyl-related substances encountered due to the temporary scheduling of the drug.

With the DEA’s emergency authority expiring on February 6, Congress passed a temporary extension of the scheduling through May 6, 2021 to give Congress more time to determine how to permanently deal with fentanyl and similar synthetic opioids. NAPO strongly supported the temporary extension as an end or even a lapse in the emergency scheduling would have threatened law enforcement’s efforts to fight fentanyl and similar opioids that are scourging communities across the country. The classification of fentanyl as a Schedule 1 substance is necessary for all law enforcement actions on fentanyl, allowing law enforcement to prosecute criminals who make and distribute the drug.

NAPO is working with Congress on a permanent solution to dealing with fentanyl and we support several bills that would combat fentanyl on multiple fronts. On such bill is the Blocking Deadly Fentanyl Imports Act, S. 400, sponsored by Senator Patrick Toomey (R-PA). This bill would penalize countries who are responsible for the highest levels of manufacturing and trafficking of fentanyl and its analogues if they do not put in place certain enforcement measures.

According to the National Institute on Drug Abuse, more than 70,200 Americans died from drug overdoses in 2017 and opioids were involved in over 47,600 of those deaths. Many of these deaths were from using fentanyl or its synthetic analogues. By updating the Foreign Assistance Act (FAA) to include countries that are significant sources of illicit fentanyl and similar synthetic opioids on the annual “Majors List”, the Blocking Deadly Fentanyl Imports Act will enhance law enforcement’s efforts to stop the trafficking and importation of these drugs into the country.

Under this bill, countries placed on the list for their role in the production and trafficking of fentanyl need to have three things in place in order to avoid losing access to U.S. aid: have and use emergency scheduling procedures similar to those of the U.S.; take significant steps to prosecute criminals for the manufacture or distribution of these drugs; and make a good faith effort to require the registration of pill presses.

Other legislation NAPO is currently supporting that would help federal, state and local law enforcement combat synthetic opioids are the Stop the Importation and Manufacturing of Synthetic Analogues (SIMSA) Act, the SAFE Mail Act, and the Providing Officers with Electronic Resources (POWER) Act.

NAPO stands ready to support any efforts necessary to help prevent the manufacturing, trafficking and distribution of these illicit drugs. If you have any questions about the legislation mentioned, please contact Andy Edmiston at aedmiston@napo.org.

President Releases FY 2021 Budget Proposal

President Trump released his Fiscal Year 2021 budget request on February 10. The budget proposal includes funding requests for NAPO's priority grant programs within the Departments of Justice and Homeland Security (DOJ and DHS, respectively).

In general, the budget proposal for DOJ focuses on reducing violent crime, fighting against the opioid crisis and enforcing immigration law and proposes adequate sustained funding for several of NAPO's priority grant programs, including the Bulletproof Vest Partnership (BVP) Grant Program, the Mentally Ill Offender Treatment and Crime Reduction Act (MIOTCRA), and Project Safe Neighborhoods.

The President's budget requests \$411.7 million for the Byrne Justice Assistance Grant (Byrne JAG) Program, with several carve-outs including the Preventing Violence Against Law Enforcement Officer Resilience and Survivability (VALOR) Program, the BVP Grant Program, and the Bureau of Justice Assistance (BJA) body worn camera grant. The BVP Grant Program is currently a stand-alone grant, funded as an individual line item and not part of a larger grant. While the budget requests funding these programs at similar levels to what they received in Fiscal 2020, the fact that they come out of the Byrne JAG Program is a significant funding cut to the Byrne JAG program.

For the Community Oriented Policing Services (COPS) Program, the President's budget once again proposes \$99 million, which is well below the \$235 million the Program was appropriated in Fiscal 2020. With carve-outs, the proposal allocates only \$56 million for the COPS Hiring Program, leaving very little funding to help state and local agencies hire and rehire law enforcement. The budget proposal makes no mention of the National Blue Alert Network, which is run by the COPS Office, but it does request \$2 million for the Law Enforcement Mental Health and Wellness Act Program (\$2 million less than appropriated in Fiscal 2020) and \$13 million for the active-shooter training program. The proposal also eliminates the COPS anti-meth and anti-heroin task force grants.

Further, the President's budget proposes to merge the COPS Program into the Office of Justice Programs (OJP), which oversees BJA, Byrne-JAG, the BVP Grant Program, MIOTCRA, and the PSOB Office, amongst other vital law enforcement assistance programs. The purpose is to consolidate all of DOJ's state and local law enforcement assistance programs and bureaus under one office.

The budget requested funding levels for NAPO's priority grant programs:

- COPS Program: \$99 million
- BVP: \$25 million
- MIOTCRA: \$33 million
- Project Safe Neighborhoods: \$40 million
- Adam Walsh Act: \$20 million
- STOP School Violence: \$150 million
- VALOR: \$15 million
- Debbie Smith Act and DNA backlog: \$202 million

Despite opposition from NAPO and other law enforcement organizations and the fact that Congress just reauthorized it under the Office of National Drug Control Policy (ONDCP), the President's budget would move the High Intensity Drug Trafficking Area (HIDTA) Program out of ONDCP and into the DEA.

The President's Fiscal 2021 Budget represents the President's fiscal priorities and we are glad to see it includes supporting state and local law enforcement anti-crime initiatives, but it is Congress that decides the final

appropriations for Fiscal 2021. NAPO will work closely with members of Congress to ensure that the COPS Hiring Program is funded well above the \$56 million proposed by the President, that HIDTA remains in ONDCP, and that there is strong funding for all NAPO's priority state and local law enforcement programs.

National Blue Alert Network Update

The Blue Alert Advisory Group, of which NAPO is a member, in conjunction with the Justice Department's Community Oriented Policing Services (COPS) Office, is continuing to work on establishing Blue Alert systems in all 50 states. Currently, fourteen states do not have Blue Alert networks. Getting Blue Alert plans up and running in all 50 states is a priority for NAPO as it ensures the National Blue Alert Network we fought so hard to get enacted as part of the Rafael Ramos and Wenjian Liu National Blue Alert Act works efficiently and effectively to protect officers from harm.

Last year, Idaho and Vermont created Blue Alert plans and in January of this year, New Jersey joined the ranks of states that prioritize officer safety and are part of the National Blue Alert Network. There is Blue Alert legislation currently pending in several states, including New York, where NAPO's member organizations are playing an integral role in moving the legislation.

As part of its work, the National Blue Alert Network started tracking law enforcement officers shot, both fatally and non-fatally, in the line of duty. This data is important as the number of officers killed in the line of duty every year does not reflect the reality of how often officers are being attacked. The preliminary report for 2019 shows that 273 officers were shot in 224 shooting incidents. Of those shot, 44 officers died from their injuries and 229 survived. While the number of officers killed by gunfire decreased by 14 percent from 2018, the number of officers shot increased by almost 10 percent over 2018 numbers. Thankfully less officers are dying in the line of duty, but the number of officers being shot has continued to rise since 2012. This is a trend that must stop and a Blue Alert Network is vitally important to this effort.

The COPS Office and the Advisory Group continue to work with stakeholders in the remaining fourteen states to push for legislation to establish Blue Alert Plans. NAPO will keep our members updated on the status of the National Blue Alert Network and our state-level efforts. If you are interested in receiving information and resources on how to establish a Blue Alert plan or you wish to participate in the state-level working group, please contact Andy Edmiston at aedmiston@napo.org.

NAPO Backs Bill Increasing Protections for Victims of Sex Trafficking

NAPO endorsed the Help Obtaining Presumption of Exoneration (HOPE) for Victims of Human Trafficking Act, H.R. 5080, introduced by Congressman Ross Spano (R-FL). Human trafficking is a growing problem that has a pervasive and negative state and local impact across the United States. In its 2019 annual report on human trafficking, the U.S. State Department found that the United States was one of the top three nations of origin for victims of human trafficking. The report also found that at the state and local level, victims are being arrested for crimes they have been forced to commit while being trafficked, including prostitution.

34 states have "safe harbor" laws to protect victims of child sex trafficking from being prosecuted for sex crimes such as prostitution and 44 states have passed laws allowing victims to seek a court order vacating, expunging or sealing convictions that resulted from acts they were forced to commit by their traffickers.

Human trafficking is a form of modern-day slavery and its victims should be afforded every protection. The HOPE for Victims of Human Trafficking Act will follow the lead of those states who have acted and help protect victims from being punished for non-violent acts their traffickers compelled them to commit.

NAPO's 2020 Lobby Day Legislative Breakfast & Legislative Awards Luncheon

Please join NAPO on May 13, 2020 for our Legislative Day on Capitol Hill. Use this opportunity to lobby Congressional Representatives and Senators on behalf of your members concerning the issues which affect law enforcement. Prior to lobbying Capitol Hill, plan to attend NAPO's Legislative Breakfast for an update on NAPO's legislative priorities, results to date from the 116th Congress, and to receive handouts to use during your Hill visits.

While on Capitol Hill be sure to stop by NAPO's Legislative Awards Luncheon, where several Representatives and Senators will be recognized for their continued support of Law Enforcement.

If you would like NAPO to help set up your Capitol Hill appointments, please contact Andy Edmiston, NAPO's Director of Governmental Affairs, at (800) 322-6276 or aedmiston@napo.org, by May 1st.

You can register using the attached registration form or download it [here](#).

Advanced Registration is Required to attend NAPO's Legislative Awards Luncheon. Please contact Elizabeth Loranger, NAPO's Director of Events, for additional information on the Legislative Breakfast or Legislative Luncheon at (800) 322-6276 or eloranger@napo.org.

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