



The Washington Report

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

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Register Now!

NAPO'S 32nd Annual Pension & Benefits Seminar

We invite you to join NAPO for our 32nd Annual Police, Fire, EMS & Municipal Employee Pension & Benefits Seminar to be held at Caesars Palace Hotel and Casino in Las Vegas, Nevada, **January 26 – 28, 2020**. Participate in discussions on the pressing topics that are affecting your pension fund and benefits.

Topics will include: economic and political updates, asset allocations, alternative investments, plan administration in the digital age, balanced portfolios, healthcare and retirement, just to name a few!

Take an active role in improving your fund by registering for this informative seminar. The Registration Brochure is attached and check out NAPO's website at <http://www.napo.org/events/upcoming-events/2020-pension/> for the most up-to-date agenda or to register [online](#).

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!

Year-End Push on Tax Priorities: SALT Deduction, Deductions for First Responders, & the Cadillac Tax

NAPO is working with Congressman Bill Pascrell (D-NJ) House Ways and Means Committee staff on efforts to increase the cap on state and local tax (SALT) deductions and reinstate above-the-line itemized deductions for work-related out-of-pocket expenses for first responders.

The Tax Cuts and Jobs Act, passed by Congress in December 2017, allows taxpayers to deduct their state and local property, income and sales taxes up to a combined \$10,000 limit. The \$10,000 cap is not indexed to inflation, so it will lose its value over the years. While this is not a total elimination of the SALT deduction – which NAPO strongly opposed – with the cap, citizens of states with high state and local taxes, such as New York, New Jersey, California and Illinois, have found themselves on the wrong end of a tax hike.

The Ways and Means Committee could take up legislation as soon as this week to temporarily increase the limit on the SALT deduction for three years. The legislative language has not been released, but Committee leadership has indicated they expect the House to vote on the measure before Congress adjourns on December 20.

In addition to repealing the SALT deduction cap, NAPO is prioritizing efforts to reinstate deductions for work-related out-of-pocket expenses for first responders. NAPO worked with Rep. Pascrell on the Supporting America's First Responders Act, which was introduced on December 6. This bill would allow first responders to claim deductions for out-of-pocket expenses related 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. An officer is responsible for his or her uniform maintenance and replacement as well as uniform accessories, which averages \$500 - \$1000 per year. He sometimes must pay for training and professional development courses at an average of \$250 per year. This is much more than any employer has the right to ask an employee to pay out-of-pocket for things that are necessary for safely and effectively doing their job.

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. NAPO supports the Supporting America's First Responders Act and thanks Congressman Pascrell for his leadership on this issue and his continued support of the first responder community.

Finally, there is a push for Congress to pass the Middle Class Health Benefits Tax Repeal Act before the end of the year. This important bill would repeal the 40 percent excise tax ("Cadillac Tax") on employer-sponsored health plans. The House overwhelmingly passed this bill by a vote of 419-6 on July 17, and it has 63 bipartisan cosponsors in the Senate.

The Cadillac Tax is not just a tax on health plans; it is a loss of earned wages and benefits. Over the years, law enforcement officers through collective bargaining have often given up pay increases in order to secure better health care coverage. Under the excise tax, they are being penalized for entering into those good faith agreements with their employing jurisdictions. If the Cadillac Tax is allowed to be implemented, it will force public safety employees to pay the tax in the form of wage cuts, higher premiums, increased out-of-pocket costs, and lower benefits.

Since 2015, Congress has been delaying the implementation of the tax, which is now set to go into effect in 2022. NAPO is calling on Congress to act now to finally repeal this harmful tax and not just continue to kick the can down the road.

NAPO on the Hill: PSOB Reform

NAPO met staff of Congressman Bill Pascrell (D-NJ), the Congressional Research Service (CRS), and key PSOB stakeholders to discuss the path forward to moving the Protecting America's First Responders Act (H.R. 2812). This important legislation would make it easier for public safety officers disabled in the line of duty to qualify for the Public Safety Officer's Benefits (PSOB) Program's disability benefits, in addition to several other important programmatic changes.

The Senate passed its version of the bill (S. 1208) on May 16 by voice vote and it has been sitting untouched with the House Judiciary Committee ever since. At this point, the biggest obstacle to passing the bill is the cost. We are working with Rep. Pascrell's staff, Senator Grassley's staff, CRS and the Department of Justice to hammer out final language that would reduce the cost of the bill without significantly changing the purpose, which is to ensure those officers severely disabled in the line of duty are able to get the benefits they deserve.

The Protecting America's First Responders Act is so important because the PSOB Program's incredibly stringent requirements for officers disabled in the line of duty have been applied unfairly and inconsistently. These requirements make it extremely difficult for officers to qualify for PSOB disability benefits, and the PSOB regulations regarding disability benefits do not match up with what Congress intended when it created the disability benefit in 1990.

This legislation would ease the strict requirements for disabled officers to qualify for PSOB disability benefits, ensuring that officers who are catastrophically injured in the line of duty, but can perform some level of meaningful work, would still qualify for the much-needed benefit. It would also ensure that beneficiaries receive the highest award amount possible and it will make certain that all children of public safety officers disabled or killed in the line of duty are able to benefit from the Public Safety Officers' Education Assistance program.

While current circumstances in Congress will not allow for the bill to move forward through the House Judiciary Committee this year, NAPO is prioritizing it for action in January. We will keep our members up to date on the status of the bill.

NAPO on the Hill: Facial Recognition Technology

With an increasing number of states and localities banning or considering banning law enforcement's use of facial recognition technology, NAPO has joined with national law enforcement organizations to oppose legislative efforts to impose any moratoriums or bans on the ability for federal, state, and local law enforcement agencies to use this technology in support of public safety. This law enforcement coalition sent a [joint letter](#) to appropriate members of Congress and Congressional leadership and met with House Judiciary Committee staff, which is leading an effort to move legislation through the House that would ban law enforcement's use of this technology.

The alarmist rhetoric around law enforcement's use of facial recognition technology does not match the reality of how it is used across the country today. We agree that Congress should develop common sense proposals to address use of facial recognition technology, but it is vital that lawmakers objectively look at how it is being used today by law enforcement agencies to solve crimes and save lives. For example, law enforcement currently uses facial recognition technology to:

- compare a picture taken at a crime scene to images of known people in a mugshot database in order to generate a lead in a criminal investigation;
- compare a cell phone camera image of an unconscious crime victim to a publicly available database of facial images to notify relatives or generate investigative leads to find out who hurt them;
- compare a cell phone camera image of an elderly person to driver's license photos to help determine if they have been reported missing;

- compare an image of potential child sexual exploitation to known images of exploitation to help identify potential child victims and perpetrators;
- compare a still image from a retail store’s CCTV archive to a database of mugshot images to help generate a lead in a robbery case; and
- compare an image posted publicly on social media by an individual claiming they want to end their life to a database of driver’s license photos to help identify that person so that help can be quickly dispatched.

Considering these examples and countless others like them, banning facial recognition technology would have a detrimental impact on public safety. While critics talk of widespread public surveillance, law enforcement agencies limit their use of the technology primarily to criminal investigations and events that impact the public’s safety.

We believe that concerns about protecting privacy and civil rights can be addressed with clear, publicly available policies. We stand prepared to work with lawmakers to identify safeguards that will ensure the public’s confidence but not hinder law enforcement’s ability to generate investigative leads, solve crimes, and provide help to those in need.

NAPO believes any consideration of this issue should be based on all the facts and grounded in a real-world understanding of how this technology helps crime victims and investigators. We look forward to working with Congress as it considers how to preserve this important tool while protecting the public’s privacy, civil liberties, and civil rights.

Oregon Supreme Court Restricts Questioning at Traffic Stops

A recent [Oregon Supreme Court ruling](#) regarding officer inquiries during traffic stops limits officers to questions “reasonably related” to the purpose of the traffic stop or that have “an independent constitutional justification”. Under this ruling, officers cannot ask unrelated questions during a traffic stop unless the officer can justify them on other grounds.

The ruling stems from the case *State of Oregon v. Mario Areola-Botello*, in which Areola-Botello was pulled over by a Beaverton Police Officer in 2015 for failing to signal a turn. After questioning by officers, Areola-Botello consented to a search of his vehicle, which led the officers to find a package of methamphetamine on the floor. Areola-Botello’s attorney argued that the search of his client’s vehicle was unconstitutional because it stemmed from questioning unrelated to the traffic stop. While a trial court and the Oregon Court of Appeals rejected the case, the Oregon Supreme Court ultimately agreed that the search was unconstitutional.

This ruling is limited to officers in Oregon, but it does set a concerning legal precedent that effectively bans proactive policing during traffic stops. This will put officers and the public at greater risk. NAPO will be monitoring the impact of this ruling.

If you have any questions about the issues or legislation discussed in this issue of the Washington Report, contact Andy Edmiston at aedmiston@napo.org or (703) 549-0775. Monitor NAPO’s website, www.napo.org, Facebook page: National Association of Police Organizations, and follow us on Twitter at [NAPOpolice](https://twitter.com/NAPOpolice) for breaking news and updates.