



**INTERNATIONAL UNION
OF POLICE ASSOCIATIONS
AFL-CIO**

THE ONLY UNION FOR LAW ENFORCEMENT OFFICERS

SAM A. CABRAL
International President

JOHN E. O'KEEFE
International Secretary-Treasurer



January 28, 2015

The Honorable Kelly Ayotte
United States Senate
Washington, D.C. 20515

Dear Senator Ayotte:

On behalf of the International Union of Police Associations, I am proud to endorse and support your legislation, **Don't Tax Our Fallen Public Safety Heroes Act**. The bill would exempt from gross income, for purposes of federal income tax, those funds received by survivors as a result of a public safety officer losing their life in a line of duty incident. As you know, the IUPA represents active duty, rank and file law enforcement and Emergency Medical professionals across this nation as well as in Puerto Rico and the Virgin Islands.

It is unfortunate, but anticipated that more than 150 of them will lose their lives doing their duties in any given year. Fortunately, their survivors receive some compensation for their terrible losses. To exempt this compensation from federal income tax is the right thing to do. It will not amount to any significant fiscal impact on the federal budget, but will mean the world both emotionally and financially to the survivors of these heroes.

We look forward to working with you and your staff to see this legislation move forward and become law during the 114th Congress. Please feel free to call on us if we can be of additional assistance in this effort.

Very Respectfully,

Sam A. Cabral
International President