



# POLICE

## Mandan North Dakota

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*Date: March 3, 2023*

*To: Chair Rep. C. Headland and Finance and Taxation Committee Members*

*From: Jason J. Ziegler Chief of Police for City of Mandan*

*Reference: SB 2147 Tax Deduction for Retired Law Enforcement Personnel Benefits*

*I am Chief Jason J. Ziegler, the Chief of Police for the City of Mandan and the current sitting president for the North Dakota Chiefs of Police Association. I am here today in support of SB2147.*

*I have been in law enforcement for almost 33 years and have seen many ups and downs over the years. What I have never seen in my honorable profession's history is the lack of interest in individuals who want to become police officers. It is my belief that the lack of interest is due to over the past several years the law enforcement profession has been publicly devalued and even defunded in many parts of our country.*

*I am truly blessed to be here in North Dakota, and to work for a city that not only wants good police officers but also appreciates the work that all police officers do. Even with the great support that the police officers get from our State and communities, every agency in North Dakota is still having difficulties in recruiting and retaining good people.*

*When a community hires a police officer, and that officer dedicates their life to protecting and serving a community, there are four things (in my opinion) that the officer is hoping for:*

- 1. If when called to protect others, and they give their life in the line of duty, that our State and communities would take care of their families that they have left behind.*
- 2. To be compensated for the service and commitment they will give to keep and protect everyone who lives, visits and works in our communities (to include surrounding communities).*
- 3. To be trained well and have the equipment to protect others and themselves from individuals who want to do harm.*
- 4. When they have completed the life of public service to our communities that we receive a fair retirement.*

*SB 2147 will address the fourth reason any person would do the hero's work and accept the call to serve as a police officer. When a police officer has completed 30 to 40 years of service, one way to say thank you for all that you have endured to keep our communities safe is their retirement.*

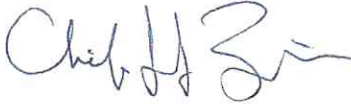
*If our Great State would make that retirement tax exempt from state income tax for retired police officers, not only would it make recruiting good people into public service easier but it would assist with the retention of officers.*

*Another aspect to SB2147, is that it could attract officers who retire from other states to not only move to our State but also contribute to the economy of our State. This would give departments the ability to hire experienced officers who would be able to fill leadership roles. This bill could also keep police*

officers from moving out of state, upon retirement, to states that do not have income taxes such as South Dakota, Florida or Texas. Let's keep some of the best people in our communities, who have dedicated a life of service to protecting our citizens and visitors, here so they can call North Dakota home.

I want to thank Chair Headland and this committee for their time, and I am recommending a do pass on SB 2147.

*Respectfully,*

A handwritten signature in black ink, appearing to read "Chief J. Ziegler". The signature is stylized and cursive.

Jason J. Ziegler  
Chief of Police  
City of Mandan