February 8, 2021 House Finance and Taxation Honorable Chairman Craig Headland

Chairman Headland and members of the Finance and Taxation Committee, for the record my name is Becky Ault, Director of the Grand Forks Public Safety Answering Point, and Co-Chair of the ND 911 Association Legislative Committee. I urge support of HCR 3028, which is a concurrent resolution urging Congress to include state and local 911 dispatchers as qualified public safety employees and therefore not subject to the early distribution tax under the Internal Revenue Code retirement provisions.

Our 911 Association has been working on options to allow for early retirement opportunities for public safety communications personnel in North Dakota. We found that by IRS rule, these employees do not currently fit under the "Qualified Public Safety Employee" category to avoid tax penalties for earlier retirement.

This resolution will urge support of our congressional delegation to help facilitate modification to the IRS regulations to add public safety communications personnel to the list of qualified personnel. For your further information, there is currently a federal bill, the 911 SAVES Act, which would modify the OMB status of our public safety communicators to public safety status, which has not yet been passed. In the interim, if help could be obtained for this IRS modification we are one step further in our goal to allow for our communications personnel the option to retire early if they desire, due to the nature of their job.

Public safety communication centers serve as the central hub; the heartbeat of public safety in any community. They directly contribute to saving lives, protecting property and maintaining order in the midst of chaos. They work the same shifts, risk the same adverse psychological stress, and miss child and family engagements while serving their communities. The toll over the years can wear on these critical employees as it does any of our other public safety brothers and sisters. Many reach a point in 25-30 years of dealing with tragedy that it is physically and psychologically enough. Their contributions to maintaining a safe community should be rewarded as it is with law enforcement officers, firefighters and emergency medical personnel.

The current group considered Qualified Public Safety Employees includes those involved in police protection, firefighting services, or emergency medical services. Arguably, public safety communications personnel do all of these things, but they are denied the same benefit of an earlier retirement. But, also now included in this eligible group are:

- Federal law enforcement officers,
- Federal customs and border protection officers,
- Federal firefighters,
- Air traffic controllers,
- Nuclear materials couriers,
- Members of the United States Capitol Police,
- Members of the Supreme Court Police, and
- Diplomatic security special agents of the United States Department of State.

These additions are warranted, knowing the types of jobs these are and the long-term physical and mental impact of these jobs. Public safety communications personnel are basically the air traffic controller of the public safety community, handling emergency calls, providing lifesaving instructions, and managing the response from start to finish, all day, every day.

We thank you for your service and for your consideration of this important resolution which will aide in the recruitment and retention of our critical public safety communications personnel – our dispatchers.