

TESTIMONY OF

Maj. Aaron Hummel, Chief of Staff

Good morning, Chairman Headland, and members of the committee. My name is Aaron Hummel and I serve as the chief of staff for the North Dakota Highway Patrol. Unfortunately, I am unable to attend in person, but I will provide written testimony in support of Senate Bill 2093.

I do not believe the original intent of the law, when it was created in the 2023 session through SB 2147, was to eliminate the tax deduction from a surviving spouse once the qualified retired peace officer was deceased.

I can think of a several spouses of retirees who would be impacted in a positive manner by the passage of this bill.

Specifically, one of our retirees passed away in late 2023, in early 2024 our human resources staff visited with his spouse about the exemption as she filed their income tax return for the year. Unfortunately, for her 2024 taxes she will not have this deduction any longer, although she is still likely receiving the retirement benefit under a joint survivor option.

This bill easily passed through the senate after due diligence was given to the fiscal implications it may have, which in will be minimal. Additionally, the bill was amended to make the benefit retroactive back to the last session when the original bill was made law.

When an individual serves a career in law enforcement, it's often said that their families experience the same sacrifices. This is one way to continue to support spouses after the officer is gone.

I urge you to support this bill with a do pass.