

## AMENDMENTS

2008—Subsec. (c)(2). Pub. L. 110-343 amended par. (2) generally. Prior to amendment, par. (2) read as follows: “a Presidentially declared disaster (as defined in section 1033(h)(3)),”.

2005—Subsec. (d). Pub. L. 109-7, §1(a)(2)(A), substituted “qualified disaster relief payments and qualified disaster mitigation payments” for “a qualified disaster relief payment”.

Subsec. (e). Pub. L. 109-7, §1(a)(2)(B), substituted “, (f), and (g)” for “and (f)”.

Subsecs. (g), (h). Pub. L. 109-7, §1(a)(1), added subsecs. (g) and (h).

## EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by Pub. L. 110-343 applicable to disasters declared in taxable years beginning after Dec. 31, 2007, see section 706(d)(1) of Pub. L. 110-343, set out as a note under section 56 of this title.

## EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-7, §1(c)(1), Apr. 15, 2005, 119 Stat. 22, provided that: “The amendments made by subsection (a) [amending this section] shall apply to amounts received before, on, or after the date of the enactment of this Act [Apr. 15, 2005].”

## EFFECTIVE DATE

Pub. L. 107-134, title I, §111(c), Jan. 23, 2002, 115 Stat. 2433, provided that: “The amendments made by this section [enacting this section and renumbering former section 139 as section 140 of this title] shall apply to taxable years ending on or after September 11, 2001.”

### § 139A. Federal subsidies for prescription drug plans

Gross income shall not include any special subsidy payment received under section 1860D-22 of the Social Security Act. This section shall not be taken into account for purposes of determining whether any deduction is allowable with respect to any cost taken into account in determining such payment.

(Added Pub. L. 108-173, title XII, §1202(a), Dec. 8, 2003, 117 Stat. 2480.)

## REFERENCES IN TEXT

Section 1860D-22 of the Social Security Act, referred to in text, is classified to section 1395w-132 of Title 42, The Public Health and Welfare.

## EFFECTIVE DATE

Section applicable to taxable years ending after Dec. 8, 2003, see section 1202(d) of Pub. L. 108-173, set out as an Effective Date of 2003 Amendment note under section 56 of this title.

### § 139B. Benefits provided to volunteer firefighters and emergency medical responders

#### (a) In general

In the case of any member of a qualified volunteer emergency response organization, gross income shall not include—

- (1) any qualified State and local tax benefit, and
- (2) any qualified payment.

#### (b) Denial of double benefits

In the case of any member of a qualified volunteer emergency response organization—

- (1) the deduction under 164 shall be determined with regard to any qualified State and local tax benefit, and

(2) expenses paid or incurred by the taxpayer in connection with the performance of services as such a member shall be taken into account under section 170 only to the extent such expenses exceed the amount of any qualified payment excluded from gross income under subsection (a).

#### (c) Definitions

For purposes of this section—

##### (1) Qualified State and local tax benefit

The term “qualified state and local tax benefit” means any reduction or rebate of a tax described in paragraph (1), (2), or (3) of section 164(a) provided by a State or political division thereof on account of services performed as a member of a qualified volunteer emergency response organization.

##### (2) Qualified payment

###### (A) In general

The term “qualified payment” means any payment (whether reimbursement or otherwise) provided by a State or political division thereof on account of the performance of services as a member of a qualified volunteer emergency response organization.

###### (B) Applicable dollar limitation

The amount determined under subparagraph (A) for any taxable year shall not exceed \$30 multiplied by the number of months during such year that the taxpayer performs such services.

##### (3) Qualified volunteer emergency response organization

The term “qualified volunteer emergency response organization” means any volunteer organization—

(A) which is organized and operated to provide firefighting or emergency medical services for persons in the State or political subdivision, as the case may be, and

(B) which is required (by written agreement) by the State or political subdivision to furnish firefighting or emergency medical services in such State or political subdivision.

#### (d) Termination

This section shall not apply with respect to taxable years beginning after December 31, 2010.

(Added Pub. L. 110-142, §5(a), Dec. 20, 2007, 121 Stat. 1805.)

## EFFECTIVE DATE

Pub. L. 110-142, §5(c), Dec. 20, 2007, 121 Stat. 1806, provided that: “The amendments made by this section [enacting this section] shall apply to taxable years beginning after December 31, 2007.”

### § 139C. COBRA premium assistance

In the case of an assistance eligible individual (as defined in section 3002 of the Health Insurance Assistance for the Unemployed Act of 2009<sup>1</sup>), gross income does not include any premium reduction provided under subsection (a) of such section.<sup>1</sup>

(Added Pub. L. 111-5, div. B, title III, §3001(a)(15)(A), Feb. 17, 2009, 123 Stat. 465.)

<sup>1</sup> See References in Text note below.

## REFERENCES IN TEXT

The Health Insurance Assistance for the Unemployed Act of 2009, referred to in text, was the name of title III of div. B in both the introduced and House engrossed versions of H.R. 1 in the 111th Congress. H.R. 1 was enacted into law as Pub. L. 111-5, but as enacted, it did not include any provision known as the Health Insurance Assistance for the Unemployed Act of 2009 and did not contain a section 3002.

## EFFECTIVE DATE

Section applicable to taxable years ending after Feb. 17, 2009, see section 3001(a)(15)(C) of Pub. L. 111-5, set out as a Premium Assistance for COBRA Benefits note under section 6432 of this title.

## § 140. Cross references to other Acts

**(a) For exemption of—**

**(1) Allowances and expenditures to meet losses sustained by persons serving the United States abroad, due to appreciation of foreign currencies, see section 5943 of title 5, United States Code.**

**(2) Amounts credited to the Maritime Administration under section 9(b)(6) of the Merchant Ship Sales Act of 1946, see section 9(c)(1) of that Act (50 U.S.C. App. 1742).<sup>1</sup>**

**(3) Benefits under laws administered by the Veterans' Administration, see section 5301 of title 38, United States Code.**

**(4) Earnings of ship contractors deposited in special reserve funds, see section 53507 of title 46, United States Code.**

**(5) Income derived from Federal Reserve banks, including capital stock and surplus, see section 7 of the Federal Reserve Act (12 U.S.C. 531).**

**(6) Special pensions of persons on Army and Navy medal of honor roll, see 38 U.S.C. 1562(a)-(c).**

**(b) For extension of military income tax-exemption benefits to commissioned officers of Public Health Service in certain circumstances, see section 212 of the Public Health Service Act (42 U.S.C. 213).**

(Aug. 16, 1954, ch. 736, 68A Stat. 39, §121; Aug. 1, 1956, ch. 837, title V, §501(t), 70 Stat. 885; Pub. L. 85-56, title XXII, §2201(25), June 17, 1957, 71 Stat. 160; Pub. L. 85-857, §13(t), Sept. 2, 1958, 72 Stat. 1266; renumbered §122, Pub. L. 88-272, title II, §206(a), Feb. 26, 1964, 78 Stat. 38; renumbered §123, Pub. L. 89-365, §1(a)(1), Mar. 8, 1966, 80 Stat. 32; renumbered §124, Pub. L. 91-172, title IX, §901(a), Dec. 30, 1969, 83 Stat. 709; amended Pub. L. 94-455, title XIX, §1901(a)(21), Oct. 4, 1976, 90 Stat. 1766; renumbered §125, Pub. L. 95-618, title II, §242(a), Nov. 9, 1978, 92 Stat. 3193; renumbered §126, renumbered §127, renumbered §128, Pub. L. 95-600, title I, §§134(a), 164(a), title V, 543(a), Nov. 6, 1978, 92 Stat. 2783, 2811, 2888; amended Pub. L. 96-222, title I, §101(a)(3), Apr. 1, 1980, 94 Stat. 195; Pub. L. 96-589, §6(i)(1), Dec. 24, 1980, 94 Stat. 3410; renumbered §129, renumbered §130, Pub. L. 97-34, title I, §124(e)(1), title III, §301(a), Aug. 13, 1981, 95 Stat. 198, 267; renumbered §131, renumbered §132, Pub. L. 97-473, title I, §§101(b)(1), 102(a), Jan. 14, 1983, 96 Stat. 2605, 2606; renumbered §133, renumbered §134 and amended Pub. L. 98-369, div. A, title V, §§531(a)(1), 543(a), div. B, title VI, §2661(o)(2), July 18, 1984, 98 Stat. 877, 891, 1159; renumbered §135, Pub. L. 99-514, title XI, §1168(a), Oct. 22, 1986, 100 Stat. 2512; renumbered §136, Pub. L. 100-647, title VI, §6009(a), Nov. 10, 1988, 102 Stat. 3688; Pub. L. 102-40, title IV, §402(d)(2), May 7, 1991, 105 Stat. 239; Pub. L. 102-83, §5(c)(2), Aug. 6, 1991, 105 Stat. 406; renumbered §137, Pub.

L. 102-486, title XIX, §1912(a), Oct. 24, 1992, 106 Stat. 3014; renumbered §138, Pub. L. 104-188, title I, §1807(b), Aug. 20, 1996, 110 Stat. 1901; renumbered §139, Pub. L. 105-33, title IV, §4006(a), Aug. 5, 1997, 111 Stat. 331; renumbered §140, Pub. L. 107-134, title I, §111(a), Jan. 23, 2002, 115 Stat. 2432; Pub. L. 109-304, §17(e)(2), Oct. 6, 2006, 120 Stat. 1708.)

## REFERENCES IN TEXT

Section 9 of the Merchant Ship Sales Act of 1946 (50 U.S.C. App. 1742), referred to in subsec. (a)(2), was repealed by Pub. L. 94-412, title V, §501(g), Sept. 14, 1976, 90 Stat. 1258.

## AMENDMENTS

2006—Subsec. (a)(4). Pub. L. 109-304 substituted “section 53507 of title 46, United States Code” for “section 607(d) of the Merchant Marine Act, 1936 (46 U.S.C. 1177)”.

2002—Pub. L. 107-134 renumbered section 139 of this title as this section.

1997—Pub. L. 105-33 renumbered section 138 of this title as this section.

1996—Pub. L. 104-188 renumbered section 137 of this title as this section.

1992—Pub. L. 102-486 renumbered section 136 of this title as this section.

1991—Subsec. (a)(3). Pub. L. 102-40 substituted “5301” for “3101”.

Subsec. (a)(6). Pub. L. 102-83 substituted “1562(a)-(c)” for “562(a)-(c)”.

1988—Pub. L. 100-647 renumbered section 135 of this title as this section.

1986—Pub. L. 99-514 renumbered section 134 of this title as this section.

1984—Pub. L. 98-369, §§531(a)(1), 543(a), successively renumbered sections 132 and 133 of this title as this section.

Subsec. (a)(6) to (8). Pub. L. 98-369, §2661(o)(2), struck out par. (6) relating to railroad retirement annuities and pensions, struck out par. (7) relating to railroad unemployment benefits, and redesignated par. (8) as (6).

1983—Pub. L. 97-473 successively renumbered sections 130 and 131 of this title as this section.

1981—Pub. L. 97-34 successively renumbered sections 128 and 129 of this title as this section.

1980—Subsec. (a). Pub. L. 96-589 redesignated pars. (2) to (9) as (1) to (8), respectively. Former par. (1), relating to section 1079 of title 11 for adjustments of indebtedness under wage earners' plans, was struck out.

Subsec. (a)(8). Pub. L. 96-222 substituted “benefits which are not includible in gross income under section 85,” for “benefits, see”.

1978—Pub. L. 95-600 successively renumbered sections 125, 126, and 127 of this title as this section.

Pub. L. 95-618 renumbered section 124 of this title as this section.

1976—Subsec. (a). Pub. L. 94-455, §1901(a)(21), struck out pars. (4), (5), (6), (9), (10), (11), (12), (13), and (17) relating to: benefits under World War Adjustment Compensation Act; benefits under World War Veteran's Act 1924; dividends and interest derived from certain preferred stock by Reconstruction Finance Corporation; income derived from Ogdensburg bridge; income derived from Owensburg bridge and ferries; income from Saint Clair River bridge and ferries; leave compensation payments under section 6 of Armed Forces Leave Act of 1946; mustering-out payments under Mustering-Out Payment Act of 1944; and gain derived from sale or other disposition of Treasury Bills issued after June 17, 1930, under the Second Liberty Bond Act, respectively, renumbered pars. (7), (8), (14), (15), (16), and (18) as pars. (5), (6), (7), (8), (9), and (4), respectively, struck out references to Statutes at Large, and updated cross references to the United States Code.

Subsec. (b). Pub. L. 94-455, §1901(a)(21), struck out “58 Stat. 689;” after “Health Service Act”.

<sup>1</sup> See References in Text note below.