

the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

#### EFFECTIVE DATE

Section effective July 18, 1984, with respect to taxable years ending after such date, see section 91(g)(5) of Pub. L. 98-369, as amended, set out as an Effective Date of 1984 Amendment note under section 461 of this title.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

### [§ 89. Repealed. Pub. L. 101-140, title II, § 202(a), Nov. 8, 1989, 103 Stat. 830]

Section, added Pub. L. 99-514, title XI, § 1151(a), Oct. 22, 1986, 100 Stat. 2494; amended Pub. L. 100-647, title I, § 1011B(a)(1)-(9), (21), (28), (29), (34), title III, § 3021(a)(1)(A), (B), (2)(A), (3)-(9), (11)-(13)(A), (b)(2)(B), (3), title VI, § 6051(a), Nov. 10, 1988, 102 Stat. 3483-3485, 3487, 3488, 3625-3632, 3695, related to nondiscrimination rules regarding benefits provided under employee benefit plans.

#### EFFECTIVE DATE OF REPEAL

Pub. L. 101-140, title II, § 202(c), Nov. 8, 1989, 103 Stat. 830, provided that: "The amendments made by this section [repealing this section] shall take effect as if included in section 1151 of the Tax Reform Act of 1986 [Pub. L. 99-514, see section 1151(k) set out as a note under section 79 of this title]."

#### NONENFORCEMENT OF SECTION FOR FISCAL YEAR 1990

Pub. L. 101-136, title V, § 528, Nov. 3, 1989, 103 Stat. 816, provided that: "No monies appropriated by this Act [see Tables for classification] may be used to implement or enforce section 1151 of the Tax Reform Act of 1986 or the amendments made by such section [section 1151 of Pub. L. 99-514, which enacted section 89 of this title, amended sections 79, 105, 106, 117, 120, 125, 127, 129, 132, 414, 505, 3121, 3306, 6039D, and 6652 of this title and section 409 of Title 42, The Public Health and Welfare, and enacted provisions set out as a note under section 89 of this title]."

#### TRANSITIONAL PROVISIONS

Pub. L. 100-647, title III, § 3021(c), Nov. 10, 1988, 102 Stat. 3633, provided for the first issue of valuation rules, the interim impact on former employees, the meeting of the written requirement for covered plans in connection with implementation of section 89 of the Code, and the issuance by Nov. 15, 1988, of rules necessary to carry out section 89, prior to repeal by Pub. L. 101-140, title II, § 203(a)(7), Nov. 8, 1989, 103 Stat. 831.

#### PART-TIME EMPLOYEE DEFINED FOR PURPOSES OF SUBSECTION (f)

Pub. L. 100-647, title VI, § 6070, Nov. 10, 1988, 102 Stat. 3704, increased the number of employees who would be excluded from consideration under this section during plan years 1989 and 1990, in the case of a plan maintained by an employer which employs fewer than 10 employees on a normal working day during a plan year, prior to repeal by Pub. L. 101-140, title II, § 203(a)(7), Nov. 8, 1989, 103 Stat. 831.

### § 90. Illegal Federal irrigation subsidies

#### (a) General rule

Gross income shall include an amount equal to any illegal Federal irrigation subsidy received by the taxpayer during the taxable year.

### (b) Illegal Federal irrigation subsidy

For purposes of this section—

#### (1) In general

The term "illegal Federal irrigation subsidy" means the excess (if any) of—

- (A) the amount required to be paid for any Federal irrigation water delivered to the taxpayer during the taxpayer year, over
- (B) the amount paid for such water.

#### (2) Federal irrigation water

The term "Federal irrigation water" means any water made available for agricultural purposes from the operation of any reclamation or irrigation project referred to in paragraph (8) of section 202 of the Reclamation Reform Act of 1982.

### (c) Denial of deduction

No deduction shall be allowed under this subsection by reason of any inclusion in gross income under subsection (a).

(Added Pub. L. 100-203, title X, § 10611(a), Dec. 22, 1987, 101 Stat. 1330-451.)

#### REFERENCES IN TEXT

Section 202 of the Reclamation Reform Act of 1982, referred to in subsec. (b)(2), is classified to section 390bb of Title 43, Public Lands.

#### EFFECTIVE DATE

Pub. L. 100-203, title X, § 10611(c), Dec. 22, 1987, 101 Stat. 1330-452, provided that: "The amendments made by this section [enacting this section] shall apply to water delivered to the taxpayer in months beginning after the date of the enactment of this Act [Dec. 22, 1987]."

### PART III—ITEMS SPECIFICALLY EXCLUDED FROM GROSS INCOME

#### Sec.

- |             |   |
|-------------|---|
| 101.        | Certain death payments. <sup>1</sup>                                    |
| 102.        | Gifts and inheritances.   |
| 103.        | Interest on State and local bonds.                                      |
| [103A.]     | Repealed.]  |
| 104.        | Compensation for injuries or sickness.                                  |
| 105.        | Amounts received under accident and health plans.                       |
| 106.        | Contributions by employer to accident and health plans.                 |
| 107.        | Rental value of parsonages.   |
| 108.        | Income from discharge of indebtedness.                                  |
| 109.        | Improvements by lessee on lessor's property.                            |
| 110.        | Qualified lessee construction allowances for short-term leases.         |
| 111.        | Recovery of tax benefit items.  |
| 112.        | Certain combat zone compensation of members of the Armed Forces.        |
| [113, 114.] | Repealed.]  |
| 115.        | Income of States, municipalities, etc.                                  |
| [116.]      | Repealed.]  |
| 117.        | Qualified scholarships.   |
| 118.        | Contributions to the capital of a corporation.                          |
| 119.        | Meals or lodging furnished for convenience of employer. <sup>1</sup>    |
| 120.        | Amounts received under qualified group legal services plans.            |
| 121.        | Exclusion of gain from sale of principal residence.                     |
| 122.        | Certain reduced uniformed services retirement pay.                      |
| 123.        | Amounts received under insurance contracts for certain living expenses. |

<sup>1</sup> So in original. Does not conform to section catchline.