

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 3001 of title III of division B of the American Recovery and Reinvestment Act of 2009), gross income does not include any premium reduction provided under subsection (a) of such section.

(Added Pub. L. 111-5, div. B, title III, §3001(a)(15)(A), Feb. 17, 2009, 123 Stat. 465; amended Pub. L. 111-144, §3(b)(5)(B), Mar. 2, 2010, 124 Stat. 44.)

REFERENCES IN TEXT

Section 3001 of title III of division B of the American Recovery and Reinvestment Act of 2009, referred to in text, is section 3001 of Pub. L. 111-5, div. B, title III, Feb. 17, 2009, 123 Stat. 455, which is set out as a note under section 6432 of this title.

AMENDMENTS

2010—Pub. L. 111-144 substituted “section 3001 of title III of division B of the American Recovery and Reinvestment Act of 2009” for “section 3002 of the Health Insurance Assistance for the Unemployed Act of 2009”.

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-144 effective as if included in the provisions of section 3001 of Pub. L. 111-5 to which it relates, see section 3(c) of Pub. L. 111-144, set out as a note under section 6432 of this title.

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.

§ 139D. Indian health care benefits**(a) General rule**

Except as otherwise provided in this section, gross income does not include the value of any qualified Indian health care benefit.

(b) Qualified Indian health care benefit

For purposes of this section, the term “qualified Indian health care benefit” means—

(1) any health service or benefit provided or purchased, directly or indirectly, by the Indian Health Service through a grant to or a contract or compact with an Indian tribe or tribal organization, or through a third-party program funded by the Indian Health Service,

(2) medical care provided or purchased by, or amounts to reimburse for such medical care provided by, an Indian tribe or tribal organization for, or to, a member of an Indian tribe, including a spouse or dependent of such a member,

(3) coverage under accident or health insurance (or an arrangement having the effect of accident or health insurance), or an accident or health plan, provided by an Indian tribe or tribal organization for medical care to a member of an Indian tribe, include a spouse or dependent of such a member, and

(4) any other medical care provided by an Indian tribe or tribal organization that supple-

ments, replaces, or substitutes for a program or service relating to medical care provided by the Federal government to Indian tribes or members of such a tribe.

(c) Definitions

For purposes of this section—

(1) Indian tribe

The term “Indian tribe” has the meaning given such term by section 45A(c)(6).

(2) Tribal organization

The term “tribal organization” has the meaning given such term by section 4(l) of the Indian Self-Determination and Education Assistance Act.

(3) Medical care

The term “medical care” has the same meaning as when used in section 213.

(4) Accident or health insurance; accident or health plan

The terms “accident or health insurance” and “accident or health plan” have the same meaning as when used in section 105.

(5) Dependent

The term “dependent” has the meaning given such term by section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof.

(d) Denial of double benefit

Subsection (a) shall not apply to the amount of any qualified Indian health care benefit which is not includible in gross income of the beneficiary of such benefit under any other provision of this chapter, or to the amount of any such benefit for which a deduction is allowed to such beneficiary under any other provision of this chapter.

(Added Pub. L. 111-148, title IX, §9021(a), Mar. 23, 2010, 124 Stat. 873.)

REFERENCES IN TEXT

Section 4(l) of the Indian Self-Determination and Education Assistance Act, referred to in subsec. (c)(2), is classified to section 450b(l) of Title 25, Indians.

CODIFICATION

Another section 139D, added Pub. L. 111-148, title X, §10108(f)(1), Mar. 23, 2010, 124 Stat. 913, related to free choice vouchers, prior to repeal by Pub. L. 112-10, div. B, title VIII, §1858(b)(2)(A), Apr. 15, 2011, 125 Stat. 168, effective as if included in the provisions of, and the amendments made by, the provisions of Pub. L. 111-148 to which it relates, see section 1858(d) of Pub. L. 112-10, set out as an Effective Date of 2011 Amendment note under section 36B of this title.

EFFECTIVE DATE

Pub. L. 111-148, title IX, §9021(c), Mar. 23, 2010, 124 Stat. 874, provided that: “The amendments made by this section [enacting this section] shall apply to benefits and coverage provided after the date of the enactment of this Act [Mar. 23, 2010].”

NO INFERENCE WITH RESPECT TO EXCLUSION FROM GROSS INCOME OF CERTAIN BENEFITS

Pub. L. 111-148, title IX, §9021(d), Mar. 23, 2010, 124 Stat. 874, provided that: “Nothing in the amendments made by this section [enacting this section] shall be construed to create an inference with respect to the exclusion from gross income of—

“(1) benefits provided by an Indian tribe or tribal organization that are not within the scope of this section, and

“(2) benefits provided prior to the date of the enactment of this Act [Mar. 23, 2010].”

§ 139E. Indian general welfare benefits

(a) In general

Gross income does not include the value of any Indian general welfare benefit.

(b) Indian general welfare benefit

For purposes of this section, the term “Indian general welfare benefit” includes any payment made or services provided to or on behalf of a member of an Indian tribe (or any spouse or dependent of such a member) pursuant to an Indian tribal government program, but only if—

(1) the program is administered under specified guidelines and does not discriminate in favor of members of the governing body of the tribe, and

(2) the benefits provided under such program—

(A) are available to any tribal member who meets such guidelines,

(B) are for the promotion of general welfare,

(C) are not lavish or extravagant, and

(D) are not compensation for services.

(c) Definitions and special rules

For purposes of this section—

(1) Indian tribal government

For purposes of this section, the term “Indian tribal government” includes any agencies or instrumentalities of an Indian tribal government and any Alaska Native regional or village corporation, as defined in, or established pursuant to, the Alaska Native Claims Settlement Act (43 U.S.C. 1601,¹ et seq.).

(2) Dependent

The term “dependent” has the meaning given such term by section 152, determined without regard to subsections (b)(1), (b)(2), and (d)(1)(B).

(3) Lavish or extravagant

The Secretary shall, in consultation with the Tribal Advisory Committee (as established under section 3(a) of the Tribal General Welfare Exclusion Act of 2013),² establish guidelines for what constitutes lavish or extravagant benefits with respect to Indian tribal government programs.

(4) Establishment of tribal government program

A program shall not fail to be treated as an Indian tribal government program solely by reason of the program being established by tribal custom or government practice.

(5) Ceremonial activities

Any items of cultural significance, reimbursement of costs, or cash honorarium for participation in cultural or ceremonial activities for the transmission of tribal culture shall not be treated as compensation for services.

¹ So in original. The comma probably should not appear.

² See References in Text note below.

(Added Pub. L. 113-168, §2(a), Sept. 26, 2014, 128 Stat. 1883.)

REFERENCES IN TEXT

The Alaska Native Claims Settlement Act, referred to in subsec. (c)(1), is Pub. L. 92-203, Dec. 18, 1971, 85 Stat. 688, which is classified generally to chapter 33 (§1601 et seq.) of Title 43, Public Lands. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of Title 43 and Tables.

Section 3(a) of the Tribal General Welfare Exclusion Act of 2013, referred to in subsec. (c)(3), probably should be a reference to section 3(a) of the Tribal General Welfare Exclusion Act of 2014, Pub. L. 113-168, §3(a), Sept. 26, 2014, 128 Stat. 1884, which is set out as a note under this section. There is no Tribal General Welfare Exclusion Act of 2013.

EFFECTIVE DATE

Pub. L. 113-168, §2(d), Sept. 26, 2014, 128 Stat. 1884, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section] shall apply to taxable years for which the period of limitation on refund or credit under section 6511 of the Internal Revenue Code of 1986 has not expired.

“(2) ONE-YEAR WAIVER OF STATUTE OF LIMITATIONS.—If the period of limitation on a credit or refund resulting from the amendments made by subsection (a) [enacting this section] expires before the end of the 1-year period beginning on the date of the enactment of this Act [Sept. 26, 2014], refund or credit of such overpayment (to the extent attributable to such amendments) may, nevertheless, be made or allowed if claim therefor is filed before the close of such 1-year period.”

STATUTORY CONSTRUCTION

Pub. L. 113-168, §2(c), Sept. 26, 2014, 128 Stat. 1884, provided that: “Ambiguities in section 139E of such Code [Internal Revenue Code of 1986], as added by this Act, shall be resolved in favor of Indian tribal governments and deference shall be given to Indian tribal governments for the programs administered and authorized by the tribe to benefit the general welfare of the tribal community.”

TRIBAL ADVISORY COMMITTEE

Pub. L. 113-168, §3, Sept. 26, 2014, 128 Stat. 1884, provided that:

“(a) ESTABLISHMENT.—The Secretary of the Treasury shall establish a Tribal Advisory Committee (hereinafter in this subsection [probably should be “section”] referred to as the ‘Committee’).

“(b) DUTIES.—

“(1) IMPLEMENTATION.—The Committee shall advise the Secretary on matters relating to the taxation of Indians.

“(2) EDUCATION AND TRAINING.—The Secretary shall, in consultation with the Committee, establish and require—

“(A) training and education for internal revenue field agents who administer and enforce internal revenue laws with respect to Indian tribes on Federal Indian law and the Federal Government’s unique legal treaty and trust relationship with Indian tribal governments, and

“(B) training of such internal revenue field agents, and provision of training and technical assistance to tribal financial officers, about implementation of this Act [enacting this section and provisions set out as notes under this section] and the amendments made thereby.

“(c) MEMBERSHIP.—

“(1) IN GENERAL.—The Committee shall be composed of 7 members appointed as follows:

“(A) Three members appointed by the Secretary of the Treasury.

“(B) One member appointed by the Chairman, and one member appointed by the Ranking Member, of