

§ 321n. Acceptance of gifts**(a) Authority**

The Secretary may accept and use gifts of property, both real and personal, and may accept gifts of services, including from guest lecturers, for otherwise authorized activities of the Center for Domestic Preparedness that are related to efforts to prevent, prepare for, protect against, or respond to a natural disaster, act of terrorism, or other man-made disaster, including the use of a weapon of mass destruction.

(b) Prohibition

The Secretary may not accept a gift under this section if the Secretary determines that the use of the property or services would compromise the integrity or appearance of integrity of—

- (1) a program of the Department; or
- (2) an individual involved in a program of the Department.

(c) Report**(1) In general**

The Secretary shall submit to the Committee on Homeland Security of the House of Representatives and the Committee on Homeland Security and Governmental Affairs of the Senate an annual report disclosing—

- (A) any gifts that were accepted under this section during the year covered by the report;
- (B) how the gifts contribute to the mission of the Center for Domestic Preparedness; and
- (C) the amount of Federal savings that were generated from the acceptance of the gifts.

(2) Publication

Each report required under paragraph (1) shall be made publically¹ available.

(Pub. L. 107-296, title V, §525, as added Pub. L. 111-245, §2(a)(1), Sept. 30, 2010, 124 Stat. 2620.)

SUBCHAPTER VI—TREATMENT OF CHARITABLE TRUSTS FOR MEMBERS OF THE ARMED FORCES OF THE UNITED STATES AND OTHER GOVERNMENTAL ORGANIZATIONS

§ 331. Treatment of charitable trusts for members of the Armed Forces of the United States and other governmental organizations

(a) Findings

Congress finds the following:

- (1) Members of the Armed Forces of the United States defend the freedom and security of our Nation.
- (2) Members of the Armed Forces of the United States have lost their lives while battling the evils of terrorism around the world.
- (3) Personnel of the Central Intelligence Agency (CIA) charged with the responsibility of covert observation of terrorists around the world are often put in harm's way during their service to the United States.
- (4) Personnel of the Central Intelligence Agency have also lost their lives while battling the evils of terrorism around the world.

(5) Employees of the Federal Bureau of Investigation (FBI) and other Federal agencies charged with domestic protection of the United States put their lives at risk on a daily basis for the freedom and security of our Nation.

(6) United States military personnel, CIA personnel, FBI personnel, and other Federal agents in the service of the United States are patriots of the highest order.

(7) CIA officer Johnny Micheal Spann became the first American to give his life for his country in the War on Terrorism declared by President George W. Bush following the terrorist attacks of September 11, 2001.

(8) Johnny Micheal Spann left behind a wife and children who are very proud of the heroic actions of their patriot father.

(9) Surviving dependents of members of the Armed Forces of the United States who lose their lives as a result of terrorist attacks or military operations abroad receive a \$6,000 death benefit, plus a small monthly benefit.

(10) The current system of compensating spouses and children of American patriots is inequitable and needs improvement.

(b) Designation of Johnny Micheal Spann Patriot Trusts

Any charitable corporation, fund, foundation, or trust (or separate fund or account thereof) which otherwise meets all applicable requirements under law with respect to charitable entities and meets the requirements described in subsection (c) shall be eligible to characterize itself as a “Johnny Micheal Spann Patriot Trust”.

(c) Requirements for the designation of Johnny Micheal Spann Patriot Trusts

The requirements described in this subsection are as follows:

(1) Not taking into account funds or donations reasonably necessary to establish a trust, at least 85 percent of all funds or donations (including any earnings on the investment of such funds or donations) received or collected by any Johnny Micheal Spann Patriot Trust must be distributed to (or, if placed in a private foundation, held in trust for) surviving spouses, children, or dependent parents, grandparents, or siblings of 1 or more of the following:

- (A) members of the Armed Forces of the United States;
- (B) personnel, including contractors, of elements of the intelligence community, as defined in section 3003(4) of title 50;
- (C) employees of the Federal Bureau of Investigation; and
- (D) officers, employees, or contract employees of the United States Government,

whose deaths occur in the line of duty and arise out of terrorist attacks, military operations, intelligence operations, or law enforcement operations or accidents connected with activities occurring after September 11, 2001, and related to domestic or foreign efforts to curb international terrorism, including the Authorization for Use of Military Force (Public Law 107-40; 115 Stat. 224).

¹ So in original. Probably should be “publicly”.