

“(d) TAX TREATMENT.—The payment of a bonus, special pay, or similar benefit under a provision of title 10 or 37, United States Code, amended by section 611, 612, 613, or 614 to an individual who would have been entitled to the tax treatment accorded by section 112 of the Internal Revenue Code of 1986 [26 U.S.C. 112] on the date on which the member would have otherwise earned the bonus, special pay, or similar benefit, but for the fact that the statutory authority for the bonus, special pay, or similar benefit lapsed on December 31, 2007, shall be treated as covered by such section 112.

“(e) RETROACTIVE IMPLEMENTATION OF ARMY REFERRAL BONUS.—The Secretary of the Army may pay a bonus under [former] section 3252 of title 10, United States Code, as added by section 671(a)(1), to an individual referred to in subsection (a)(2) of such section 3252 who made a referral, as described in subsection (b) of such section 3252, to an Army recruiter during the period beginning on January 1, 2008, and ending on the date of the enactment of this Act [Jan. 28, 2008].

“(f) SECRETARY CONCERNED DEFINED.—In this section, the term ‘Secretary concerned’ has the meaning given that term in section 101(5) of title 37, United States Code.”

#### APPLICATION OF INCREASE

In case of amendment by section 615(h) of Pub. L. 107-314 to increase maximum amount of special pay or bonus that may be paid during any 12-month period, amended limitation is applicable to 12-month periods beginning after Sept. 30, 2002, see section 615(i) of Pub. L. 107-314, set out as a note under section 301d of Title 37, Pay and Allowances of the Uniformed Services.

#### COVERAGE OF PERIOD OF LAPSED AUTHORITY

Pub. L. 103-160, div. A, title VI, §611(d), Nov. 30, 1993, 107 Stat. 1679, provided that:

“(1) In the case of a person described in paragraph (2) who executes an agreement described in paragraph (3) during the 90-day period beginning on the date of the enactment of this Act [Nov. 30, 1993], the Secretary concerned may treat the agreement for purposes of the accession bonus, monthly stipend, or special pay authorized under the agreement as having been executed and accepted on the first date on which the person would have qualified for such an agreement had the amendments made by this section [amending this section and sections 302d and 302e of Title 37, Pay and Allowances of the Uniformed Services] taken effect on October 1, 1993.

“(2) A person referred to in paragraph (1) is a person described in section 2130a(b) of title 10, United States Code, or section 302d(a)(1) or 302e(b) of title 37, United States Code, who, during the period beginning on October 1, 1993, and ending on the date of the enactment of this Act, would have qualified for an agreement described in paragraph (3) had the amendments made by this section taken effect on October 1, 1993.

“(3) An agreement referred to in this subsection is an agreement with the Secretary concerned that is a condition for the payment of an accession bonus and monthly stipend under section 2130a of title 10, United States Code, an accession bonus under section 302d of title 37, United States Code, or incentive special pay under section 302e of title 37, United States Code.

“(4) For purposes of this subsection, the term ‘Secretary concerned’ has the meaning given that term in section 101(5) of title 37, United States Code.”

[For provisions relating to coverage of period of lapsed authority from Oct. 1, 1992, to Oct. 23, 1992, for payment of bonuses or other special pay under this section, see section 612(j)(2) of Pub. L. 102-484, set out as a note under section 301b of Title 37, Pay and Allowances of the Uniformed Services.]

ACCESSION BONUSES FOR CANDIDATES EXECUTING AGREEMENTS DURING 90-DAY PERIOD BEGINNING DECEMBER 5, 1991

Section 612(c)(2) of Pub. L. 102-190 provided that:

“(A) In the case of a person described in subparagraph (B) who executes an agreement under section 2130a of such title [10 U.S.C. 2130a] during the 90-day period beginning on the date of the enactment of this Act [Dec. 5, 1991], the Secretary concerned may treat such agreement as having been executed and accepted for purposes of such section on the first date on which the person would have qualified for such an agreement had the amendment made by paragraph (1) [amending this section] taken effect on October 1, 1991.

“(B) A person referred to in subparagraph (A) is a person who, during the period beginning on October 1, 1991, and ending on the date of the enactment of this Act, would have qualified for an agreement under such section had the amendment made by paragraph (1) taken effect on October 1, 1991.

“(C) For purposes of this paragraph, the term ‘Secretary concerned’ has the meaning given that term in section 101(8) of such title [10 U.S.C. 101(8)].”

### CHAPTER 106—EDUCATIONAL ASSISTANCE FOR MEMBERS OF THE SELECTED RESERVE

Sec.

2131. Reference to chapter 1606. [2132 to 2137. Renumbered.]

2138. Savings provision.

#### AMENDMENTS

1994—Pub. L. 103-337, div. A, title XVI, §1663(b)(7), Oct. 5, 1994, 108 Stat. 3007, added items 2131 and 2138 and struck out former items 2131 to 2138.

1984—Pub. L. 98-525, title VII, §705(a)(1), Oct. 19, 1984, 98 Stat. 2564, substituted “MEMBERS OF THE SELECTED RESERVE” for “ENLISTED MEMBERS OF THE SELECTED RESERVE OF THE READY RESERVE” in chapter heading, “Time limitation for use of entitlement” for “Termination of assistance; refund by member” in item 2133, “Termination of assistance” for “Reports to Congress” in item 2134, “Failure to participate satisfactorily; penalties” for “Termination of program” in item 2135, and added items 2136 to 2138.

#### § 2131. Reference to chapter 1606

Provisions of law relating to educational assistance for members of the Selected Reserve under the Montgomery GI Bill program are set forth in chapter 1606 of this title (beginning with section 16131).

(Added Pub. L. 103-337, div. A, title XVI, §1663(b)(7), Oct. 5, 1994, 108 Stat. 3007.)

#### PRIOR PROVISIONS

Prior section 2131 was renumbered section 16131 of this title.

#### EFFECTIVE DATE

Section effective Dec. 1, 1994, except as otherwise provided, see section 1691 of Pub. L. 103-337, set out as a note under section 10001 of this title.

**[§ 2132. Renumbered § 16132]**

**[§ 2133. Renumbered § 16133]**

**[§ 2134. Renumbered § 16134]**

**[§ 2135. Renumbered § 16135]**

**[§ 2136. Renumbered § 16136]**

**[§ 2137. Renumbered § 16137]**

#### § 2138. Savings provision

A member who entered into an agreement under this chapter before July 1, 1985, shall con-