

(f) Exclusion of certain additional payments

Gross income shall not include any amount received as payment under section 406 of the Air Transportation Safety and System Stabilization Act.

(g) Qualified disaster mitigation payments**(1) In general**

Gross income shall not include any amount received as a qualified disaster mitigation payment.

(2) Qualified disaster mitigation payment defined

For purposes of this section, the term “qualified disaster mitigation payment” means any amount which is paid pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (as in effect on the date of the enactment of this subsection) or the National Flood Insurance Act (as in effect on such date) to or for the benefit of the owner of any property for hazard mitigation with respect to such property. Such term shall not include any amount received for the sale or disposition of any property.

(3) No increase in basis

Notwithstanding any other provision of this subtitle, no increase in the basis or adjusted basis of any property shall result from any amount excluded under this subsection with respect to such property.

(h) Denial of double benefit

Notwithstanding any other provision of this subtitle, no deduction or credit shall be allowed (to the person for whose benefit a qualified disaster relief payment or qualified disaster mitigation payment is made) for, or by reason of, any expenditure to the extent of the amount excluded under this section with respect to such expenditure.

(Added Pub. L. 107-134, title I, §111(a), Jan. 23, 2002, 115 Stat. 2432; amended Pub. L. 109-7, §1(a), Apr. 15, 2005, 119 Stat. 21; Pub. L. 110-343, div. C, title VII, §706(a)(2)(D)(iv), Oct. 3, 2008, 122 Stat. 3922.)

REFERENCES IN TEXT

Par. (3) of section 165(h), referred to in subsec. (c)(2), was repealed by Pub. L. 113-295, div. A, title II, §221(a)(27)(A), Dec. 19, 2014, 128 Stat. 4040. However, the term “federally declared disaster” is defined elsewhere in that section.

Section 406 of the Air Transportation Safety and System Stabilization Act, referred to in subsec. (f), is section 406 of Pub. L. 107-42, which is set out as a note under section 40101 of Title 49, Transportation.

The Robert T. Stafford Disaster Relief and Emergency Assistance Act, referred to in subsec. (g)(2), is Pub. L. 93-288, May 22, 1974, 88 Stat. 143, as amended, which is classified principally to chapter 68 (§5121 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 5121 of Title 42 and Tables.

The date of the enactment of this subsection, referred to in subsec. (g)(2), is the date of enactment of Pub. L. 109-7, which was approved Apr. 15, 2005.

The National Flood Insurance Act, referred to in subsec. (g)(2), probably means the National Flood Insurance Act of 1968, title XIII of Pub. L. 90-448, Aug. 1, 1968, 82 Stat. 572, as amended, which is classified principally

to chapter 50 (§4001 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 4001 of Title 42 and Tables.

PRIOR PROVISIONS

A prior section 139 was renumbered section 140 of this title.

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.

(Added Pub. L. 108-173, title XII, §1202(a), Dec. 8, 2003, 117 Stat. 2480; amended Pub. L. 111-148, title IX, §9012(a), Mar. 23, 2010, 124 Stat. 868.)

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.

AMENDMENTS

2010—Pub. L. 111-148 struck out second sentence which read as follows: “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.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-148, title IX, §9012(b), Mar. 23, 2010, 124 Stat. 868, as amended by Pub. L. 111-152, title I, §1407, Mar. 30, 2010, 124 Stat. 1067, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2012.”

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 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-