

The running of any period of limitations under section 6501 of the Internal Revenue Code of 1986 with respect to Indian tribal governments and members of Indian tribes shall be suspended during the period during which audits and examinations are suspended under the preceding sentence.

“(b) **WAIVER OF PENALTIES AND INTEREST.**—The Secretary of the Treasury may waive any interest and penalties imposed under such Code on any Indian tribal government or member of an Indian tribe (or any spouse or dependent of such a member) to the extent such interest and penalties relate to excluding a payment or benefit from gross income under the general welfare exclusion.

“(c) **DEFINITIONS.**—For purposes of this section—

“(1) **INDIAN TRIBAL GOVERNMENT.**—The term ‘Indian tribal government’ shall have the meaning given such term by section 139E of such Code, as added by this Act.

“(2) **INDIAN TRIBE.**—The term ‘Indian tribe’ shall have the meaning given such term by section 45A(c)(6) of such Code.”

§ 139F. Certain amounts received by wrongfully incarcerated individuals

(a) Exclusion from gross income

In the case of any wrongfully incarcerated individual, gross income shall not include any civil damages, restitution, or other monetary award (including compensatory or statutory damages and restitution imposed in a criminal matter) relating to the incarceration of such individual for the covered offense for which such individual was convicted.

(b) Wrongfully incarcerated individual

For purposes of this section, the term “wrongfully incarcerated individual” means an individual—

- (1) who was convicted of a covered offense,
- (2) who served all or part of a sentence of imprisonment relating to that covered offense, and
- (3)(A) who was pardoned, granted clemency, or granted amnesty for that covered offense because that individual was innocent of that covered offense, or
- (B)(i) for whom the judgment of conviction for that covered offense was reversed or vacated, and
- (ii) for whom the indictment, information, or other accusatory instrument for that covered offense was dismissed or who was found not guilty at a new trial after the judgment of conviction for that covered offense was reversed or vacated.

(c) Covered offense

For purposes of this section, the term “covered offense” means any criminal offense under Federal or State law, and includes any criminal offense arising from the same course of conduct as that criminal offense.

(Added Pub. L. 114–113, div. Q, title III, §304(a), Dec. 18, 2015, 129 Stat. 3087.)

EFFECTIVE DATE

Pub. L. 114–113, div. Q, title III, §304(c), Dec. 18, 2015, 129 Stat. 3088, provided that: “The amendments made by this section [enacting this section] shall apply to taxable years beginning before, on, or after the date of the enactment of this Act [Dec. 18, 2015].”

WAIVER OF LIMITATIONS

Pub. L. 114–113, div. Q, title III, §304(d), Dec. 18, 2015, 129 Stat. 3088, as amended by Pub. L. 115–123, div. D,

title II, §41103(a), Feb. 9, 2018, 132 Stat. 155, provided that: “If the credit or refund of any overpayment of tax resulting from the application of this Act [probably means this section, enacting this section and provisions set out as a note above] to a period before the date of enactment of this Act [Dec. 18, 2015] is prevented as of such date by the operation of any law or rule of law (including *res judicata*), such credit or refund may nevertheless be allowed or made if the claim therefor is filed before the close of the 3-year period beginning on the date of the enactment of this Act.”

[Pub. L. 115–123, div. D, title II, §41103(b), Feb. 9, 2018, 132 Stat. 155, provided that: “The amendment made by this section [amending section 304(d) of Pub. L. 114–113, set out above] shall take effect on the date of the enactment of this Act [Feb. 9, 2018].”]

§ 139G. Assignments to Alaska Native Settlement Trusts

(a) In general

In the case of a Native Corporation, gross income shall not include the value of any payments that would otherwise be made, or treated as being made, to such Native Corporation pursuant to, or as required by, any provision of the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.), including any payment that would otherwise be made to a Village Corporation pursuant to section 7(j) of the Alaska Native Claims Settlement Act (43 U.S.C. 1606(j)), provided that any such payments—

- (1) are assigned in writing to a Settlement Trust, and
- (2) were not received by such Native Corporation prior to the assignment described in paragraph (1).

(b) Inclusion in gross income

In the case of a Settlement Trust which has been assigned payments described in subsection (a), gross income shall include such payments when received by such Settlement Trust pursuant to the assignment and shall have the same character as if such payments were received by the Native Corporation.

(c) Amount and scope of assignment

The amount and scope of any assignment under subsection (a) shall be described with reasonable particularity and may either be in a percentage of one or more such payments or in a fixed dollar amount.

(d) Duration of assignment; revocability

Any assignment under subsection (a) shall specify—

- (1) a duration either in perpetuity or for a period of time, and
- (2) whether such assignment is revocable.

(e) Prohibition on deduction

Notwithstanding section 247, no deduction shall be allowed to a Native Corporation for purposes of any amounts described in subsection (a).

(f) Definitions

For purposes of this section, the terms “Native Corporation” and “Settlement Trust” have the same meaning given such terms under section 646(h).

(Added Pub. L. 115–97, title I, §13821(a)(1), Dec. 22, 2017, 131 Stat. 2178.)