tion catchline, designated existing provisions as subsec. (a), inserted heading, substituted "Except to the extent used or reserved for use under subsection (b) and subject to the regulations" for "Subject to the regulations", and added subsec. (b).

§ 1953. Tax treatment of Fund

(a) Contributions to Fund

For purposes of title 26, any contribution or gift to or for the use of the Fund shall be treated as a contribution or gift for exclusively public purposes to or for the use of an organization described in section 170(c)(1) of title 26.

(b) Treatment of payments from Fund

Any payment from the Fund shall not be subject to any Federal, State, or local income or gift tax.

(c) Exemption

For purposes of title 26, notwithstanding section 501(c)(1)(A) of title 26, the Fund shall be treated as described in section 501(c)(1) of title 26 and exempt from tax under section 501(a) of title 26.

(Pub. L. 105-223, §3, Aug. 7, 1998, 112 Stat. 1250.)

Editorial Notes

CODIFICATION

Section was classified to section 207c-2 of former Title 40, prior to the enactment of Title 40, Public Buildings, Property, and Works, by Pub. L. 107-217, §1, Aug. 21, 2002, 116 Stat. 1062.

§ 1954. Administration by Capitol Police Board

(a) In general

The Capitol Police Board shall administer and manage the Fund (including establishing the timing and manner of making payments under section 1952 of this title) in accordance with regulations issued by the Board, subject to the approval of the Committee on Rules and Administration of the Senate and the Committee on House Oversight of the House of Representatives. Under such regulations, the Board shall pay any balance remaining in the Fund upon the expiration of the 6-month period which begins on August 7, 1998, to the families of Detective John Michael Gibson and Private First Class Jacob Joseph Chestnut in accordance with section 1952 of this title, and shall disburse any amounts in the Fund after the expiration of such period in such manner as the Board may establish. Under such regulations, and using amounts in the Fund, a financial adviser or trustee, as appropriate, for the families of Detective John Michael Gibson and Private First Class Jacob Joseph Chestnut of the United States Capitol Police shall be appointed to advise the families respecting disbursements to them of amounts in the Fund.

(b) Regulations governing payments for employees killed in the line of duty or sustaining serious line-of-duty injuries

In carrying out subsection (a), the Capitol Police Board shall issue specific regulations governing the use of the Fund for making payments to families of employees of the United States Capitol Police who were killed in the line of

duty and employees of the United States Capitol Police who have sustained serious line-of-duty injuries (as authorized under section 1952(b) of this title), including regulations—

- (1) establishing the conditions under which the family of an employee or an employee is eligible to receive such a payment;
- (2) providing for the amount, timing, and manner of such payments; and
- (3) ensuring that any such payment is in addition to, and does not otherwise affect, any other form of compensation payable to the family of an employee or the employee, including benefits for workers' compensation under chapter 81 of title 5.

(Pub. L. 105–223, §4, Aug. 7, 1998, 112 Stat. 1250; Pub. L. 115–45, §2(b), Aug. 4, 2017, 131 Stat. 956.)

Editorial Notes

CODIFICATION

Section was classified to section 207c-3 of former Title 40, prior to the enactment of Title 40, Public Buildings, Property, and Works, by Pub. L. 107-217, §1, Aug. 21, 2002. 116 Stat. 1062.

AMENDMENTS

2017—Pub. L. 115-45 designated existing provisions as subsec. (a), inserted heading, and added subsec. (b).

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

Committee on House Oversight of House of Representatives changed to Committee on House Administration of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999.

SUBCHAPTER II—POWERS AND DUTIES

§ 1961. Policing of Capitol Buildings and Grounds

(a) The Capitol Police shall police the United States Capitol Buildings and Grounds under the direction of the Capitol Police Board, consisting of the Sergeant at Arms of the United States Senate, the Sergeant at Arms of the House of Representatives, and the Architect of the Capitol, and shall have the power to enforce the provisions of this section, sections 1922, 1966, 1967, and 1969 of this title 1 (and regulations promulgated under section 1969 of this title), and chapter 51 of title 40, and to make arrests within the United States Capitol Buildings and Grounds for any violations of any law of the United States, of the District of Columbia, or of any State, or any regulation promulgated pursuant thereto: Provided, That for the fiscal year for which appropriations are made by this Act the Capitol Police shall have the additional authority to make arrests within the District of Columbia for crimes of violence, as defined in section 16 of title 18, committed within the Capitol Buildings and Grounds and shall have the additional authority to make arrests, without a warrant, for crimes of violence, as defined in section 16 of title 18, committed in the presence of any member of the Capitol Police performing official duties: Provided further, That the Metropolitan Police force of the District of Columbia are author-

¹ See References in Text note below.