

Editorial Notes

REFERENCES IN TEXT

The Alaska Native Claims Settlement Act, referred to in subsec. (a), is Pub. L. 92-203, Dec. 18, 1971, 85 Stat. 688, which is classified generally to chapter 33 (§1601 et seq.) of Title 43, Public Lands. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of Title 43 and Tables.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 115-97, title I, §13821(a)(3), Dec. 22, 2017, 131 Stat. 2178, provided that: “The amendments made by this subsection [enacting this section] shall apply to taxable years beginning after December 31, 2016.”

§ 139H. Interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction

Gross income shall not include any interest received from the Federal Government in connection with an action to recover property seized by the Internal Revenue Service pursuant to section 5317(c)(2) of title 31, United States Code, by reason of a claimed violation of section 5324 of such title.

(Added Pub. L. 116-25, title I, §1202(a), July 1, 2019, 133 Stat. 987.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 116-25, title I, §1202(c), July 1, 2019, 133 Stat. 988, provided that: “The amendments made by this section [enacting this section] shall apply to interest received on or after the date of the enactment of this Act [July 1, 2019].”

§ 139I. Continuation coverage premium assistance

In the case of an assistance eligible individual (as defined in subsection (a)(3) of section 9501 of the American Rescue Plan Act of 2021), gross income does not include any premium assistance provided under subsection (a)(1) of such section.

(Added Pub. L. 117-2, title IX, §9501(b)(4)(A), Mar. 11, 2021, 135 Stat. 137.)

Editorial Notes

REFERENCES IN TEXT

Section 9501 of the American Rescue Plan Act of 2021, referred to in text, is section 9501 of Pub. L. 117-2, which is set out as a note under section 4980B of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 117-2, title IX, §9501(b)(4)(C), Mar. 11, 2021, 135 Stat. 138, provided that: “The amendments made by this paragraph [enacting this section] shall apply to taxable years ending after the date of the enactment of this Act [Mar. 11, 2021].”

§ 140. Cross references to other Acts**(a) For exemption of—**

(1) Allowances and expenditures to meet losses sustained by persons serving the United States abroad, due to appreciation of foreign currencies, see section 5943 of title 5, United States Code.

(2) Benefits under laws administered by the Department of Veterans Affairs, see section 5301 of title 38, United States Code.

(3) Earnings of ship contractors deposited in special reserve funds, see section 53507 of title 46, United States Code.

(4) Income derived from Federal Reserve banks, including capital stock and surplus, see section 7 of the Federal Reserve Act (12 U.S.C. 531).

(5) Special pensions of persons on Army and Navy medal of honor roll, see 38 U.S.C. 1562(a)–(c).

(b) For extension of military income tax-exemption benefits to commissioned officers of Public Health Service in certain circumstances, see section 212 of the Public Health Service Act (42 U.S.C. 213).

(Aug. 16, 1954, ch. 736, 68A Stat. 39, §121; Aug. 1, 1956, ch. 837, title V, §501(t), 70 Stat. 885; Pub. L. 85-56, title XXII, §2201(25), June 17, 1957, 71 Stat. 160; Pub. L. 85-857, §13(t), Sept. 2, 1958, 72 Stat. 1266; renumbered §122, Pub. L. 88-272, title II, §206(a), Feb. 26, 1964, 78 Stat. 38; renumbered §123, Pub. L. 89-365, §1(a)(1), Mar. 8, 1966, 80 Stat. 32; renumbered §124, Pub. L. 91-172, title IX, §901(a), Dec. 30, 1969, 83 Stat. 709; amended Pub. L. 94-455, title XIX, §1901(a)(21), Oct. 4, 1976, 90 Stat. 1766; renumbered §125, Pub. L. 95-618, title II, §242(a), Nov. 9, 1978, 92 Stat. 3193; renumbered §126, renumbered §127, renumbered §128, Pub. L. 95-600, title I, §§134(a), 164(a), title V, 543(a), Nov. 6, 1978, 92 Stat. 2783, 2811, 2888; amended Pub. L. 96-222, title I, §101(a)(3), Apr. 1, 1980, 94 Stat. 195; Pub. L. 96-589, §6(i)(1), Dec. 24, 1980, 94 Stat. 3410; renumbered §129, renumbered §130, Pub. L. 97-34, title I, §124(e)(1), title III, §301(a), Aug. 13, 1981, 95 Stat. 198, 267; renumbered §131, renumbered §132, Pub. L. 97-473, title I, §§101(b)(1), 102(a), Jan. 14, 1983, 96 Stat. 2605, 2606; renumbered §133, renumbered §134 and amended Pub. L. 98-369, div. A, title V, §§531(a)(1), 543(a), div. B, title VI, §2661(o)(2), July 18, 1984, 98 Stat. 877, 891, 1159; renumbered §135, Pub. L. 99-514, title XI, §1168(a), Oct. 22, 1986, 100 Stat. 2512; renumbered §136, Pub. L. 100-647, title VI, §6009(a), Nov. 10, 1988, 102 Stat. 3688; Pub. L. 102-40, title IV, §402(d)(2), May 7, 1991, 105 Stat. 239; Pub. L. 102-83, §5(c)(2), Aug. 6, 1991, 105 Stat. 406; renumbered §137, Pub. L. 102-486, title XIX, §1912(a), Oct. 24, 1992, 106 Stat. 3014; renumbered §138, Pub. L. 104-188, title I, §1807(b), Aug. 20, 1996, 110 Stat. 1901; renumbered §139, Pub. L. 105-33, title IV, §4006(a), Aug. 5, 1997, 111 Stat. 331; renumbered §140, Pub. L. 107-134, title I, §111(a), Jan. 23, 2002, 115 Stat. 2432; Pub. L. 109-304, §17(e)(2), Oct. 6, 2006, 120 Stat. 1708; Pub. L. 115-141, div. U, title IV, §401(a)(2)(A), (b)(11), Mar. 23, 2018, 132 Stat. 1184, 1202.)

Editorial Notes

AMENDMENTS

2018—Subsec. (a)(2). Pub. L. 115-141, §401(b)(11), redesignated par. (3) as (2) and struck out former par. (2) which read as follows: “Amounts credited to the Maritime Administration under section 9(b)(6) of the Merchant Ship Sales Act of 1946, see section 9(c)(1) of that Act (50 U.S.C. App. 1742).”

Subsec. (a)(3). Pub. L. 115-141, §401(b)(11), redesignated par. (4) as (3). Former par. (3) redesignated (2).

Pub. L. 115-141, §401(a)(2)(A), substituted “Department of Veterans Affairs” for “Veterans’ Administration”.

Subsec. (a)(4) to (6). Pub. L. 115-141, §401(b)(11), redesignated pars. (4) to (6) as (3) to (5), respectively.

2006—Subsec. (a)(4). Pub. L. 109-304 substituted “section 53507 of title 46, United States Code” for “section