

(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.

(Added Pub. L. 110–142, §5(a), Dec. 20, 2007, 121 Stat. 1805; amended Pub. L. 116–94, div. O, title III, §301(a), (b), Dec. 20, 2019, 133 Stat. 3175; Pub. L. 116–260, div. EE, title I, §103(a), Dec. 27, 2020, 134 Stat. 3040.)

Editorial Notes

AMENDMENTS

2020—Subsec. (d). Pub. L. 116–260 struck out subsec. (d). Text read as follows: “This section shall not apply with respect to taxable years beginning—

“(1) after December 31, 2010, and before January 1, 2020, or

“(2) after December 31, 2020.”

2019—Subsec. (c)(2). Pub. L. 116–94, §301(a), substituted “\$50” for “\$30”.

Subsec. (d). Pub. L. 116–94, §301(b), substituted “beginning—” for “beginning after December 31, 2010.” and added pars. (1) and (2).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116–260, div. EE, title I, §103(b), Dec. 27, 2020, 134 Stat. 3040, provided that: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2020.”

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116–94, div. O, title III, §301(d), Dec. 20, 2019, 133 Stat. 3175, provided that: “The amendments made by this section [amending this section and section 3121 of this title] shall apply to taxable years beginning after December 31, 2019.”

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. Certain disability-related first responder retirement payments

(a) In general

In the case of an individual who receives qualified first responder retirement payments for any taxable year, gross income shall not include so much of such payments as do not exceed the annualized excludable disability amount with respect to such individual.

(b) Qualified first responder retirement payments

For purposes of this section, the term “qualified first responder retirement payments” means, with respect to any taxable year, any pension or annuity which but for this section would be includible in gross income for such taxable year and which is received—

(1) from a plan described in clause (iii), (iv), (v), or (vi) of section 402(c)(8)(B), and

(2) in connection with such individual’s qualified first responder service.

(c) Annualized excludable disability amount

For purposes of this section—

(1) In general

The term “annualized excludable disability amount” means, with respect to any individual, the service-connected excludable disability amounts which are properly attributable to the 12-month period immediately preceding the date on which such individual attains retirement age.

(2) Service-connected excludable disability amount

The term “service-connected excludable disability amount” means periodic payments received by an individual which—

(A) are not includible in such individual’s gross income under section 104(a)(1),

(B) are received in connection with such individual’s qualified first responder service, and

(C) terminate when such individual attains retirement age.

(3) Special rule for partial-year payments

In the case of an individual who only receives service-connected excludable disability amounts properly attributable to a portion of the 12-month period described in paragraph (1), such paragraph shall be applied by multiplying such amounts by the ratio of 365 to the number of days in such period to which such amounts were properly attributable.

(d) Qualified first responder service

For purposes of this section, the term “qualified first responder service” means service as a law enforcement officer, firefighter, paramedic, or emergency medical technician.

(Added Pub. L. 117–328, div. T, title III, §309(a), Dec. 29, 2022, 136 Stat. 5345.)

Editorial Notes

PRIOR PROVISIONS

A prior 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, related to COBRA premium assistance, prior to repeal by Pub. L. 115–141, div. U, title IV, §401(d)(7)(C), Mar. 23, 2018, 132 Stat. 1212.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 117–328, div. T, title III, §309(c), Dec. 29, 2022, 136 Stat. 5346, provided that: “The amendments made by this section [enacting this section] shall apply to amounts received with respect to taxable years beginning after December 31, 2026.”

§ 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—