

3922; Pub. L. 115–141, div. U, title IV, § 401(a)(41), (b)(10)(A), Mar. 23, 2018, 132 Stat. 1186, 1202.)

### Editorial Notes

#### REFERENCES IN TEXT

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, 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

2018—Subsec. (c)(2). Pub. L. 115–141, § 401(b)(10)(A), substituted “section 165(i)(5)(A)” for “section 165(h)(3)(C)(i)”.

Pub. L. 115–141, § 401(a)(41), substituted “a federally” for “federally”.

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).

### Statutory Notes and Related Subsidiaries

#### 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.”

#### SAVINGS PROVISION

For provisions that nothing in amendment by section 401(b)(10)(A) of Pub. L. 115–141 be construed to affect

treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115–141, set out as a note under section 23 of this title.

### § 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.)

### Editorial Notes

#### 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.”

### Statutory Notes and Related Subsidiaries

#### 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