

lice Memorial Fund (hereafter in this part referred to as the “Fund”). All amounts received by the Capitol Police Board which are designated for deposit into the Fund, including amounts received in response to the shooting incident at the practice for the Congressional Baseball Game for Charity on June 14, 2017, shall be deposited into the Fund.

(Pub. L. 105–223, §1, Aug. 7, 1998, 112 Stat. 1250; Pub. L. 115–45, §2(c), Aug. 4, 2017, 131 Stat. 957.)

#### Editorial Notes

##### CODIFICATION

Section was classified to section 207c 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 substituted “deposit into the Fund, including amounts received in response to the shooting incident at the practice for the Congressional Baseball Game for Charity on June 14, 2017,” for “deposit into the Fund”.

#### § 1952. Payments from Fund for families of Detective Gibson and Private First Class Chestnut and certain other United States Capitol Police employees

##### (a) In general

Except to the extent used or reserved for use under subsection (b) and subject to the regulations issued under section 1954 of this title, amounts in the Fund shall be paid to the families of Detective John Michael Gibson and Private First Class Jacob Joseph Chestnut of the United States Capitol Police as follows:

- (1) Fifty percent of such amounts shall be paid to the widow and children of Detective Gibson.
- (2) Fifty percent of such amounts shall be paid to the widow and children of Private First Class Chestnut.

##### (b) Payments for employees killed in the line of duty or sustaining serious line-of-duty injuries

In addition to the amounts paid under subsection (a), and in accordance with the regulations issued under section 1954(b) of this title, amounts in the Fund may be paid to—

- (1) families of employees of the United States Capitol Police who were killed in the line of duty; or
- (2) employees of the United States Capitol Police who have sustained serious line-of-duty injuries.

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

#### Editorial Notes

##### CODIFICATION

Section was classified to section 207c–1 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 inserted “and certain other United States Capitol Police employees” at end of sec-

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