

**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.”

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## 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 described in paragraph (1), (2), or (3) of section 164(a) provided by a State or political division thereof on account of services performed as a member of a qualified volunteer emergency response organization.

**(2) Qualified payment****(A) In general**

The term “qualified payment” means any payment (whether reimbursement or otherwise) provided by a State or political division thereof on account of the performance of services as a member of a qualified volunteer emergency response organization.

**(B) Applicable dollar limitation**

The amount determined under subparagraph (A) for any taxable year shall not exceed \$50 multiplied by the number of months during such year that the taxpayer performs such services.

**(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 includable 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 includable 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—

- (1) any health service or benefit provided or purchased, directly or indirectly, by the Indian Health Service through a grant to or a contract or compact with an Indian tribe or tribal organization, or through a third-party program funded by the Indian Health Service,
- (2) medical care provided or purchased by, or amounts to reimburse for such medical care provided by, an Indian tribe or tribal organization for, or to, a member of an Indian tribe, including a spouse or dependent of such a member,
- (3) coverage under accident or health insurance (or an arrangement having the effect of accident or health insurance), or an accident or health plan, provided by an Indian tribe or tribal organization for medical care to a member of an Indian tribe, include a spouse or dependent of such a member, and
- (4) any other medical care provided by an Indian tribe or tribal organization that supplements, replaces, or substitutes for a program or service relating to medical care provided by the Federal government to Indian tribes or members of such a tribe.