

26 USCS § 139B

Current through Public Law 116-344, approved January 13, 2021, with a gap of Title 10 provisions affected by Public Law 116-283.

United States Code Service > TITLE 26. INTERNAL REVENUE CODE (§§ 1 — 9834) > Subtitle A. Income taxes (Chs. 1 — 6) > CHAPTER 1. Normal taxes and surtaxes. (Subchs. A — Z) > Subchapter B. Computation of taxable income. (Pts. I — XI) > Part III. Items specifically excluded from gross income. (§§ 101 — 140)

§ 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 [section] 164 [26 USCS § 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 [26 USCS § 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) [26 USCS § 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.

(d) [Deleted]

History

HISTORY:

Added Dec. 20, 2007, P. L. 110-142, § 5(a), 121 Stat. 1805; Dec. 20, 2019, P.L. 116-94, Div O, Title III, § 301(a), (b), 133 Stat. 3175; Dec. 27, 2020, P.L. 116-260, Div EE, Title I, Subtitle A, § 103(a), 134 Stat. 3040.

Annotations

Notes

HISTORY; ANCILLARY LAWS AND DIRECTIVES

Explanatory notes:

Amendment Notes

2007.

2019.

2020.

Other provisions:

Explanatory notes:

The bracketed word “section” has been inserted in subsec. (b)(1) to indicate the probable intent of Congress to include such word.

Amendment Notes

2007.

P.L. 110-142, Sec. 5(a) (applicable to taxable years beginning after 12/31/2007, as provided by Sec. 5(c) of P.L. 110-142, which appears as a note to this section), added Code Sec. 139B.

2019.

The 2019 amendment by P.L. 116-94, § 301(a), (b) (applicable to taxable years beginning after 12/31/19, as provided by § 301(d) of P.L. 116-94, which appears as a note to this section), substituted “\$50” for “\$30” in (c)(2)(B); and substituted “beginning—

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

“(2) after December 31, 2020.”

for “beginning after December 31, 2010.” in (d).

2020.

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The 2020 amendment made by P.L. 116-260 (applicable to taxable years beginning after 12/31/2020, as provided by § 103(b) of P.L. 116-260, which appears as a note to this section), deleted former (d), which read:

“(d) Termination. 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.”.

Other provisions:

Applicability of section. Act Dec. 20, 2007, P. L. 110-142, § 5(c), 121 Stat. 1806, provides: “The amendments made by this section [adding this section and amending the chapter analysis preceding 26 USCS § 101] shall apply to taxable years beginning after December 31, 2007.”.

Applicability of amendments made by § 301 of Act Dec. 20, 2019.

Act Dec. 20, 2019, P.L. 116-94, Div O, Title III, § 301(d), 133 Stat. 3175, provides: “The amendments made by this section [amending this section and 26 USCS § 3121] shall apply to taxable years beginning after December 31, 2019.”.

Applicability of amendment made by § 103 of Act Dec. 27, 2020.

Act Dec. 27, 2020, P.L. 116-260, Div EE, Title I, Subtitle A, § 103(b), 134 Stat. 3040, provides: “The amendment made by this section [amending this section] shall apply to taxable years beginning after December 31, 2020.”.

Research References & Practice Aids

Federal Taxation:

2 Rabkin & Johnson, Federal, Income, Gift and Estate Taxation (Matthew Bender), ch 1, The Individual §§ 1.04, 1.05, 1.08.

Hierarchy Notes:

26 USCS, Subtit. A

26 USCS, Subtit. A, Ch. 1

26 USCS, Subtit. A, Ch. 1, Subch. B

26 USCS, Subtit. A, Ch. 1, Subch. B, Pt. III

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