

105<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4354

## AN ACT

To establish the United States Capitol Police Memorial Fund on behalf of the families of Detective John Michael Gibson and Private First Class Jacob Joseph Chestnut of the United States Capitol Police.

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## AN ACT

To establish the United States Capitol Police Memorial Fund on behalf of the families of Detective John Michael Gibson and Private First Class Jacob Joseph Chestnut of the United States Capitol Police.

1        *Be it enacted by the Senate and House of Representa-*  
2        *tives of the United States of America in Congress assembled,*

1 **SECTION 1. ESTABLISHMENT OF UNITED STATES CAPITOL**  
2 **POLICE MEMORIAL FUND.**

3 There is hereby established in the Treasury of the  
4 United States the United States Capitol Police Memorial  
5 Fund (hereafter in this Act referred to as the “Fund”).  
6 All amounts received by the Capitol Police Board which  
7 are designated for deposit into the Fund shall be deposited  
8 into the Fund.

9 **SEC. 2. PAYMENTS FROM FUND FOR FAMILIES OF DETEC-**  
10 **TIVE GIBSON AND PRIVATE FIRST CLASS**  
11 **CHESTNUT.**

12 Subject to the regulations issued under section 4,  
13 amounts in the Fund shall be paid to the families of De-  
14 tective John Michael Gibson and Private First Class Jacob  
15 Joseph Chestnut of the United States Capitol Police as  
16 follows:

17 (1) 50 percent of such amounts shall be paid to  
18 the widow and children of Detective Gibson.

19 (2) 50 percent of such amounts shall be paid to  
20 the widow and children of Private First Class Chest-  
21 nut.

22 **SEC. 3. TAX TREATMENT OF FUND.**

23 (a) CONTRIBUTIONS TO FUND.—For purposes of the  
24 Internal Revenue Code of 1986, any contribution or gift  
25 to or for the use of the Fund shall be treated as a con-  
26 tribution or gift for exclusively public purposes to or for

1 the use of an organization described in section 170(e)(1)  
2 of such Code.

3 (b) TREATMENT OF PAYMENTS FROM FUND.—Any  
4 payment from the Fund shall not be subject to any Fed-  
5 eral, State, or local income or gift tax.

6 (c) EXEMPTION.—For purposes of such Code, not-  
7 withstanding section 501(c)(1)(A) of such Code, the Fund  
8 shall be treated as described in section 501(e)(1) of such  
9 Code and exempt from tax under section 501(a) of such  
10 Code.

11 **SEC. 4. ADMINISTRATION BY CAPITOL POLICE BOARD.**

12 The Capitol Police Board shall administer and man-  
13 age the Fund (including establishing the timing and man-  
14 ner of making payments under section 2) in accordance  
15 with regulations issued by the Board, subject to the ap-  
16 proval of the Committee on Rules and Administration of  
17 the Senate and the Committee on House Oversight of the  
18 House of Representatives. Under such regulations, the  
19 Board shall pay any balance remaining in the Fund upon  
20 the expiration of the 6-month period which begins on the  
21 date of the enactment of this Act to the families of Detec-  
22 tive John Michael Gibson and Private First Class Jacob  
23 Joseph Chestnut in accordance with section 2, and shall  
24 disburse any amounts in the Fund after the expiration of  
25 such period in such manner as the Board may establish.

1 Under such regulations, and using amounts in the Fund,  
2 a financial adviser or trustee, as appropriate, for the fami-  
3 lies of Detective John Michael Gibson and Private First  
4 Class Jacob Joseph Chestnut of the United States Capitol  
5 Police shall be appointed to advise the families respecting  
6 disbursements to them of amounts in the Fund.

Passed the House of Representatives July 31, 1998.

Attest:

*Clerk.*