

One Hundred Fifth Congress  
of the  
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Tuesday,  
the twenty-seventh day of January, one thousand nine hundred and ninety-eight*

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.

*Be it enacted by the Senate and House of Representatives of  
the United States of America in Congress assembled,*

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

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

**SEC. 2. PAYMENTS FROM FUND FOR FAMILIES OF DETECTIVE GIBSON  
AND PRIVATE FIRST CLASS CHESTNUT.**

Subject to the regulations issued under section 4, 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.

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

(a) CONTRIBUTIONS TO FUND.—For purposes of the Internal Revenue Code of 1986, 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 such Code.

(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 such Code, notwithstanding section 501(c)(1)(A) of such Code, the Fund shall be treated as described in section 501(c)(1) of such Code and exempt from tax under section 501(a) of such Code.

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

The Capitol Police Board shall administer and manage the Fund (including establishing the timing and manner of making payments under section 2) 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

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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 the date of the enactment of this Act to the families of Detective John Michael Gibson and Private First Class Jacob Joseph Chestnut in accordance with section 2, 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.

*Speaker of the House of Representatives.*

*Vice President of the United States and  
President of the Senate.*