"(C) to apply to, or to provide the Administrator of the Federal Emergency Management Agency with authority over, any participating commercial mobile service provider;

"(D) to alter in any way the wireless emergency alerts service established under the Warning, Alert, and Response Network Act (47 U.S.C. 1201 et seq.) or any related orders issued by the Federal Communications Commission after October 13, 2006; or

"(E) to provide the Federal Emergency Management Agency with authority to require a State or local jurisdiction to use the integrated public alert and warning system of the United States."

## §321p. National planning and education

The Secretary shall, to the extent practicable—

- (1) include in national planning frameworks the threat of an EMP or GMD event; and
- (2) conduct outreach to educate owners and operators of critical infrastructure, emergency planners, and emergency response providers at all levels of government regarding threats of EMP and GMD.

(Pub. L. 107–296, title V, §527, as added Pub. L. 114–328, div. A, title XIX, §1913(a)(4), Dec. 23, 2016, 130 Stat. 2686.)

SUBCHAPTER VI—TREATMENT OF CHARITABLE TRUSTS FOR MEMBERS OF THE ARMED FORCES OF THE UNITED STATES AND OTHER GOVERNMENTAL ORGANIZATIONS

# § 331. Treatment of charitable trusts for members of the Armed Forces of the United States and other governmental organizations

#### (a) Findings

Congress finds the following:

- (1) Members of the Armed Forces of the United States defend the freedom and security of our Nation.
- (2) Members of the Armed Forces of the United States have lost their lives while battling the evils of terrorism around the world.
- (3) Personnel of the Central Intelligence Agency (CIA) charged with the responsibility of covert observation of terrorists around the world are often put in harm's way during their service to the United States.
- (4) Personnel of the Central Intelligence Agency have also lost their lives while battling the evils of terrorism around the world.
- (5) Employees of the Federal Bureau of Investigation (FBI) and other Federal agencies charged with domestic protection of the United States put their lives at risk on a daily basis for the freedom and security of our Nation.
- (6) United States military personnel, CIA personnel, FBI personnel, and other Federal agents in the service of the United States are patriots of the highest order.
- (7) CIA officer Johnny Micheal Spann became the first American to give his life for his country in the War on Terrorism declared by President George W. Bush following the terrorist attacks of September 11, 2001.
- (8) Johnny Micheal Spann left behind a wife and children who are very proud of the heroic actions of their patriot father.

- (9) Surviving dependents of members of the Armed Forces of the United States who lose their lives as a result of terrorist attacks or military operations abroad receive a \$6,000 death benefit, plus a small monthly benefit.
- (10) The current system of compensating spouses and children of American patriots is inequitable and needs improvement.

## (b) Designation of Johnny Micheal Spann Patriot Trusts

Any charitable corporation, fund, foundation, or trust (or separate fund or account thereof) which otherwise meets all applicable requirements under law with respect to charitable entities and meets the requirements described in subsection (c) shall be eligible to characterize itself as a "Johnny Micheal Spann Patriot Trust".

# (c) Requirements for the designation of Johnny Micheal Spann Patriot Trusts

The requirements described in this subsection are as follows:

- (1) Not taking into account funds or donations reasonably necessary to establish a trust, at least 85 percent of all funds or donations (including any earnings on the investment of such funds or donations) received or collected by any Johnny Micheal Spann Patriot Trust must be distributed to (or, if placed in a private foundation, held in trust for) surviving spouses, children, or dependent parents, grandparents, or siblings of 1 or more of the following:
  - (A) members of the Armed Forces of the United States:
  - (B) personnel, including contractors, of elements of the intelligence community, as defined in section 3003(4) of title 50;
  - (C) employees of the Federal Bureau of Investigation; and
  - (D) officers, employees, or contract employees of the United States Government,

whose deaths occur in the line of duty and arise out of terrorist attacks, military operations, intelligence operations, or law enforcement operations or accidents connected with activities occurring after September 11, 2001, and related to domestic or foreign efforts to curb international terrorism, including the Authorization for Use of Military Force (Public Law 107–40; 115 Stat. 224).

- (2) Other than funds or donations reasonably necessary to establish a trust, not more than 15 percent of all funds or donations (or 15 percent of annual earnings on funds invested in a private foundation) may be used for administrative purposes.
- (3) No part of the net earnings of any Johnny Micheal Spann Patriot Trust may inure to the benefit of any individual based solely on the position of such individual as a shareholder, an officer or employee of such Trust.
- (4) None of the activities of any Johnny Micheal Spann Patriot Trust shall be conducted in a manner inconsistent with any law that prohibits attempting to influence legislation.
- (5) No Johnny Micheal Spann Patriot Trust may participate in or intervene in any politi-