

**(2) Election**

An election under paragraph (1) shall be made at such time and in such manner as the Secretary prescribes by regulations.

**(b) Definitions**

For purposes of this section—

**(1) Architectural and transportation barrier removal expenses**

The term “architectural and transportation barrier removal expenses” means an expenditure for the purpose of making any facility or public transportation vehicle owned or leased by the taxpayer for use in connection with his trade or business more accessible to, and usable by, handicapped and elderly individuals.

**(2) Qualified architectural and transportation barrier removal expenses**

The term “qualified architectural and transportation barrier removal expense” means, with respect to any such facility or public transportation vehicle, an architectural or transportation barrier removal expense with respect to which the taxpayer establishes, to the satisfaction of the Secretary, that the resulting removal of any such barrier meets the standards promulgated by the Secretary with the concurrence of the Architectural and Transportation Barriers Compliance Board and set forth in regulations prescribed by the Secretary.

**(3) Handicapped individual**

The term “handicapped individual” means any individual who has a physical or mental disability (including, but not limited to, blindness or deafness) which for such individual constitutes or results in a functional limitation to employment, or who has any physical or mental impairment (including, but not limited to, a sight or hearing impairment) which substantially limits one or more major life activities of such individual.

**(c) Limitation**

The deduction allowed by subsection (a) for any taxable year shall not exceed \$15,000.

(Added Pub. L. 94-455, title XXI, §2122(a), Oct. 4, 1976, 90 Stat. 1914; amended Pub. L. 98-369, div. A, title X, §1062(a)(1), (b), July 18, 1984, 98 Stat. 1047; Pub. L. 99-514, title II, §244, Oct. 22, 1986, 100 Stat. 2183; Pub. L. 101-508, title XI, §§11611(c), 11801(a)(14), Nov. 5, 1990, 104 Stat. 1388-503, 1388-520.)

**Editorial Notes****AMENDMENTS**

1990—Subsec. (c). Pub. L. 101-508, §11611(c), substituted “\$15,000” for “\$35,000”.

Subsec. (d). Pub. L. 101-508, §11801(a)(14), struck out subsec. (d) which related to application of section to taxable years beginning after Dec. 31, 1976, and before Jan. 1, 1983, and to taxable years beginning after Dec. 31, 1983.

1986—Subsec. (d)(2). Pub. L. 99-514 substituted “1983” for “1983, and before January 1, 1986”.

1984—Subsec. (c). Pub. L. 98-369, §1062(b), substituted “\$35,000” for “\$25,000”.

Subsec. (d). Pub. L. 98-369, §1062(a)(1), amended subsec. (d) generally, substituting provisions that this sec-

tion shall apply to taxable years beginning after December 31, 1976, and before January 1, 1983, and to taxable years beginning after December 31, 1983, and before January 1, 1986 for provisions which had required the Secretary to prescribe such regulations as might be necessary to carry out this section within 180 days after October 4, 1976.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 1990 AMENDMENT**

Amendment by section 11611(c) of Pub. L. 101-508 applicable to taxable years beginning after Nov. 5, 1990, see section 11611(e)(2) of Pub. L. 101-508, set out as a note under section 38 of this title.

**EFFECTIVE DATE OF 1984 AMENDMENT**

Pub. L. 98-369, div. A, title X, §1062(c), July 18, 1984, 98 Stat. 1047, provided that: “The amendment made by subsection (b) [amending this section] shall apply to taxable years beginning after December 31, 1983.”

**EFFECTIVE DATE**

Pub. L. 94-455, title XXI, §2122(c), Oct. 4, 1976, 90 Stat. 1915, as amended by Pub. L. 96-167, §9(c), Dec. 29, 1979, 93 Stat. 1278; Pub. L. 98-369, div. A, title X, §1062(a)(2), July 18, 1984, 98 Stat. 1047, provided that: “The amendments made by this section [enacting this section and amending sections 263, 1245, and 1250 of this title] shall apply to taxable years beginning after December 31, 1976.”

**SAVINGS PROVISION**

For provisions that nothing in amendment by section 11801(a)(14) of Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

**[§ 191. Repealed. Pub. L. 97-34, title II, § 212(d)(1), Aug. 13, 1981, 95 Stat. 239]**

Section, added Pub. L. 94-455, title XXI, §2124(a)(1), Oct. 4, 1976, 90 Stat. 1916; amended Pub. L. 95-600, title VII, §701(f)(1), (2), (7), Nov. 6, 1978, 92 Stat. 2900-2902; Pub. L. 96-222, title I, §107(a)(1)(E)(ii), Apr. 1, 1980, 94 Stat. 222; Pub. L. 96-541, §2(a), Dec. 17, 1980, 94 Stat. 3204, related to amortization of certain rehabilitation expenditures for certified historic structures.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF REPEAL**

Repeal applicable to expenditures incurred after Dec. 31, 1981, in taxable years ending after such date, with exceptions, see section 212(e) of Pub. L. 97-34, set out as an Effective Date of 1981 Amendment note under section 46 of this title.

**§ 192. Contributions to black lung benefit trust****(a) Allowance of deduction**

There is allowed as a deduction for the taxable year an amount equal to the sum of the amounts contributed by the taxpayer during the taxable year to or under a trust or trusts described in section 501(c)(21).

**(b) Limitation**

The maximum amount of the deduction allowed by subsection (a) for any taxpayer for any taxable year shall not exceed the greater of—

- (1) the amount necessary to fund (with level funding) the remaining unfunded liability of