

**(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

the taxpayer for black lung claims filed (or expected to be filed) by (or with respect to) past or present employees of the taxpayer, or

(2) the aggregate amount necessary to increase each trust described in section 501(c)(21) to the amount required to pay all amounts payable out of such trust for the taxable year.

**(c) Special rules**

**(1) Method of determining amounts referred to in subsection (b)**

**(A) In general**

The amounts described in subsection (b) shall be determined by using reasonable actuarial methods and assumptions which are not inconsistent with regulations prescribed by the Secretary.

**(B) Funding period**

Except as provided in subparagraph (C), the funding period for purposes of subsection (b)(1) shall be the greater of—

- (i) the average remaining working life of miners who are present employees of the taxpayer, or
- (ii) 10 taxable years.

For purposes of the preceding sentence, the term “miner” has the same meaning as such term has when used in section 402(d) of the Black Lung Benefits Act (30 U.S.C. 902(d)).

**(C) Different funding periods**

To the extent that—

- (i) regulations prescribed by the Secretary provide for a different period, or
- (ii) the Secretary consents to a different period proposed by the taxpayer,

such different period shall be substituted for the funding period provided in subparagraph (B).

**(2) Benefit payments taken into account**

In determining the amounts described in subsection (b), only those black lung benefit claims the payment of which is expected to be made from the trust shall be taken into account.

**(3) Time when contributions deemed made**

For purposes of this section, a taxpayer shall be deemed to have made a payment of a contribution on the last day of a taxable year if the payment is on account of that taxable year and is made not later than the time prescribed by law for filing the return for that taxable year (including extensions thereof).

**(4) Contributions to be in cash or certain other items**

No deduction shall be allowed under subsection (a) with respect to any contribution to a trust described in section 501(c)(21) other than a contribution in cash or in items in which such trust may invest under subclause (II) of section 501(c)(21)(A)(ii).

**(5) Denial of section 162 deduction with respect to liability**

No deduction shall be allowed under section 162(a) with respect to any liability taken into account in determining the deduction under subsection (a) of this section of the taxpayer (or a predecessor).

**(d) Carryover of excess contributions**

If the amount of the deduction determined under subsection (a) for the taxable year (without regard to the limitation imposed by subsection (b)) with respect to a trust exceeds the limitation imposed by subsection (b) for the taxable year, the excess shall be carried over to the succeeding taxable year and treated as contributed to the trust during that year.

**(e) Definition of black lung benefit claim**

For purposes of this section, the term “black lung benefit claim” means a claim for compensation for disability or death due to pneumoconiosis under part C of title IV of the Federal Mine Safety and Health Act of 1977 or under any State law providing for such compensation.

(Added Pub. L. 95-227, §4(b)(1), Feb. 10, 1978, 92 Stat. 16; amended Pub. L. 95-488, §1(a)-(c), Oct. 20, 1978, 92 Stat. 1637; Pub. L. 96-222, title I, §108(b)(2)(B), Apr. 1, 1980, 94 Stat. 226; Pub. L. 102-486, title XIX, §1940(c), Oct. 24, 1992, 106 Stat. 3035.)

**Editorial Notes**

**REFERENCES IN TEXT**

The Federal Mine Safety and Health Act of 1977, referred to in subsec. (e), is Pub. L. 91-173, Dec. 30, 1969, 83 Stat. 742, as amended by Pub. L. 95-164, Nov. 9, 1977, 91 Stat. 1290. Part C of title IV of the Federal Mine Safety and Health Act of 1977 is classified generally to part C of subchapter IV of chapter 22 (§931 et seq.) of Title 30, Mineral Lands and Mining. For complete classification of this Act to the Code, see Short Title note set out under section 801 of Title 30 and Tables.

**AMENDMENTS**

1992—Subsec. (c)(4). Pub. L. 102-486 substituted “subclause (II) of section 501(c)(21)(A)(ii)” for “clause (ii) of section 501(c)(21)(B)”.

1980—Subsec. (e). Pub. L. 96-222 substituted “Federal Mine Safety and Health Act of 1977” for “Federal Coal Mine Health and Safety Act of 1969”.

1978—Subsec. (b). Pub. L. 95-488, §1(a), substituted provision limiting the allowable deduction to the greater of the amount necessary to fund the remaining unfunded liability of the taxpayer for the black lung claims filed or expected to be filed by past or present employees of the taxpayer or the aggregate amount necessary to increase each trust described in section 501(c)(21) to the amount required to pay all amounts payable out of such trust for the taxable year for provision limiting the allowable deduction to the amount necessary, when added to the fair market value of trust assets at the beginning of the taxable year, to fund the greater of current year obligations or certain future obligations.

Subsec. (c)(1). Pub. L. 95-488, §1(b), substituted “Method of determining amounts referred to in subsection (b)” for “Determination of expected future payments” in heading and in text inserted provisions establishing the funding period as the greater of the average remaining working life of miners who are present employees of the taxpayer or 10 taxable years and permitting a different funding period if prescribed or consented to by the Secretary.

Subsec. (c)(5). Pub. L. 95-488, §1(c), added par. (5).

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 1992 AMENDMENT**

Pub. L. 102-486, title XIX, §1940(d), Oct. 24, 1992, 106 Stat. 3035, provided that: “The amendments made by this section [amending this section and sections 501 and

4951 of this title] shall apply to taxable years beginning after December 31, 1991.”

#### EFFECTIVE DATE OF 1980 AMENDMENT

Pub. L. 96-222, title I, §108(b)(4), Apr. 1, 1980, 94 Stat. 226, provided that: “Any amendment made by this subsection [amending this section, sections 6503, 6511, 6862, 7422, and 7454 of this title, and sections 934 and 934a of Title 30, Mineral Lands and Mining] shall take effect as if included in the provision of the Black Lung Benefits Revenue Act of 1977 [see Short Title of 1978 Amendments note set out under section 1 of this title] to which such amendment relates.”

#### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-488, §1(e), Oct. 20, 1978, 92 Stat. 1638, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by this section [amending this section and section 6104 of this title] shall apply to taxable years beginning after December 31, 1977. Nothing in the amendments made by subsection (d) to section 6104 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] shall be construed to permit the disclosure under such section 6104 of confidential business information of contributors to any trust described in section 501(c)(21) of such Code.”

#### EFFECTIVE DATE

Pub. L. 95-227, §4(f), Feb. 10, 1978, 92 Stat. 24, provided that: “The amendments made by this section [enacting this section and sections 4951 to 4953 and amending sections 501, 4946, 6104, 6213, 6405, 6501, 6503, and 7451 of this title] shall apply with respect to contributions, acts, and expenditures made after December 31, 1977, in and for taxable years beginning after such date.”

### § 193. Tertiary injectants

#### (a) Allowance of deduction

There shall be allowed as a deduction for the taxable year an amount equal to the qualified tertiary injectant expenses of the taxpayer for tertiary injectants injected during such taxable year.

#### (b) Qualified tertiary injectant expenses

For purposes of this section—

##### (1) In general

The term “qualified tertiary injectant expenses” means any cost paid or incurred (whether or not chargeable to capital account) for any tertiary injectant (other than a hydrocarbon injectant which is recoverable) which is used as a part of a tertiary recovery method.

##### (2) Hydrocarbon injectant

The term “hydrocarbon injectant” includes natural gas, crude oil, and any other injectant which is comprised of more than an insignificant amount of natural gas or crude oil. The term does not include any tertiary injectant which is hydrocarbon-based, or a hydrocarbon-derivative, and which is comprised of no more than an insignificant amount of natural gas or crude oil. For purposes of this paragraph, that portion of a hydrocarbon injectant which is not a hydrocarbon shall not be treated as a hydrocarbon injectant.

##### (3) Tertiary recovery method

The term “tertiary recovery method” means—

(A) any method which is described in subparagraphs (1) through (9) of section 212.78(c)

of the June 1979 energy regulations (as defined by section 4996(b)(8)(C) as in effect before its repeal), or

(B) any other method to provide tertiary enhanced recovery which is approved by the Secretary for purposes of this section.

#### (c) Application with other deductions

No deduction shall be allowed under subsection (a) with respect to any expenditure—

(1) with respect to which the taxpayer has made an election under section 263(c), or

(2) with respect to which a deduction is allowed or allowable to the taxpayer under any other provision of this chapter.

(Added Pub. L. 96-223, title II, §251(a)(1), Apr. 2, 1980, 94 Stat. 286; amended Pub. L. 97-448, title II, §202(b), Jan. 12, 1983, 96 Stat. 2396; Pub. L. 100-418, title I, §1941(b)(7), Aug. 23, 1988, 102 Stat. 1324.)

### Editorial Notes

#### REFERENCES IN TEXT

Section 4996(b)(8)(C), referred to in subsec. (b)(3)(A), was repealed by Pub. L. 100-418, title I, §1941(a), Aug. 23, 1988, 102 Stat. 1322.

#### AMENDMENTS

1988—Subsec. (b)(3)(A). Pub. L. 100-418 substituted “section 4996(b)(8)(C) as in effect before its repeal” for “section 4996(b)(8)(C)”.

1983—Subsec. (b)(1). Pub. L. 97-448 struck out “during the taxable year” after “any cost paid or incurred”.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-418 applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as a note under section 164 of this title.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-448 effective, except as otherwise provided, as if it had been included in the provision of the Crude Oil Windfall Profit Tax Act of 1980, Pub. L. 96-223, to which such amendment relates, see section 203(a) of Pub. L. 97-448, set out as a note under section 6652 of this title.

#### EFFECTIVE DATE

Pub. L. 96-223, title II, §251(b), Apr. 2, 1980, 94 Stat. 287, 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, 1979.”

### § 194. Treatment of reforestation expenditures

#### (a) Allowance of deduction

In the case of any qualified timber property with respect to which the taxpayer has made (in accordance with regulations prescribed by the Secretary) an election under this subsection, the taxpayer shall be entitled to a deduction with respect to the amortization of the amortizable basis of qualified timber property based on a period of 84 months. Such amortization deduction shall be an amount, with respect to each month of such period within the taxable year, equal to the amortizable basis at the end of such month divided by the number of months (including the month for which the deduction is computed) re-