

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.)

**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”.

**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) remaining in the period. Such amortizable basis at the end of the month shall be computed without regard to the amortization deduction for such month. The 84-month period shall begin on the