

this section [enacting this section and amending sections 263, 312, 1016, 1245, and 1250 of this title] shall apply to property placed in service after December 31, 2005.”

**§ 179E. Election to expense advanced mine safety equipment**

**(a) Treatment as expenses**

A taxpayer may elect to treat 50 percent of the cost of any qualified advanced mine safety equipment property as an expense which is not chargeable to capital account. Any cost so treated shall be allowed as a deduction for the taxable year in which the qualified advanced mine safety equipment property is placed in service.

**(b) Election**

**(1) In general**

An election under this section for any taxable year shall be made on the taxpayer’s return of the tax imposed by this chapter for the taxable year. Such election shall specify the advanced mine safety equipment property to which the election applies and shall be made in such manner as the Secretary may by regulations prescribe.

**(2) Election irrevocable**

Any election made under this section may not be revoked except with the consent of the Secretary.

**(c) Qualified advanced mine safety equipment property**

For purposes of this section, the term “qualified advanced mine safety equipment property” means any advanced mine safety equipment property for use in any underground mine located in the United States—

- (1) the original use of which commences with the taxpayer, and
- (2) which is placed in service by the taxpayer after the date of the enactment of this section.

**(d) Advanced mine safety equipment property**

For purposes of this section, the term “advanced mine safety equipment property” means any of the following:

- (1) Emergency communication technology or device which is used to allow a miner to maintain constant communication with an individual who is not in the mine.
- (2) Electronic identification and location device which allows an individual who is not in the mine to track at all times the movements and location of miners working in or at the mine.
- (3) Emergency oxygen-generating, self-rescue device which provides oxygen for at least 90 minutes.
- (4) Pre-positioned supplies of oxygen which (in combination with self-rescue devices) can be used to provide each miner on a shift, in the event of an accident or other event which traps the miner in the mine or otherwise necessitates the use of such a self-rescue device, the ability to survive for at least 48 hours.
- (5) Comprehensive atmospheric monitoring system which monitors the levels of carbon monoxide, methane, and oxygen that are present in all areas of the mine and which can detect smoke in the case of a fire in a mine.

**(e) Coordination with section 179**

No expenditures shall be taken into account under subsection (a) with respect to the portion of the cost of any property specified in an election under section 179.

**(f) Reporting**

No deduction shall be allowed under subsection (a) to any taxpayer for any taxable year unless such taxpayer files with the Secretary a report containing such information with respect to the operation of the mines of the taxpayer as the Secretary shall require.

**(g) Termination**

This section shall not apply to property placed in service after December 31, 2017.

(Added Pub. L. 109–432, div. A, title IV, §404(a), Dec. 20, 2006, 120 Stat. 2955; amended Pub. L. 110–343, div. C, title III, §311, Oct. 3, 2008, 122 Stat. 3869; Pub. L. 111–312, title VII, §743(a), Dec. 17, 2010, 124 Stat. 3319; Pub. L. 112–240, title III, §316(a), Jan. 2, 2013, 126 Stat. 2331; Pub. L. 113–295, div. A, title I, §128(a), Dec. 19, 2014, 128 Stat. 4018; Pub. L. 114–113, div. Q, title I, §168(a), Dec. 18, 2015, 129 Stat. 3067; Pub. L. 115–123, div. D, title I, §40307(a), Feb. 9, 2018, 132 Stat. 146.)

REFERENCES IN TEXT

The date of the enactment of this section, referred to in subsec. (c)(2), is the date of enactment of Pub. L. 109–432, which was approved Dec. 20, 2006.

AMENDMENTS

- 2018—Subsec. (g). Pub. L. 115–123 substituted “December 31, 2017” for “December 31, 2016”.
- 2015—Subsec. (g). Pub. L. 114–113 substituted “December 31, 2016” for “December 31, 2014”.
- 2014—Subsec. (g). Pub. L. 113–295 substituted “December 31, 2014” for “December 31, 2013”.
- 2013—Subsec. (g). Pub. L. 112–240 substituted “December 31, 2013” for “December 31, 2011”.
- 2010—Subsec. (g). Pub. L. 111–312 substituted “December 31, 2011” for “December 31, 2009”.
- 2008—Subsec. (g). Pub. L. 110–343 substituted “December 31, 2009” for “December 31, 2008”.

EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115–123, div. D, title I, §40307(b), Feb. 9, 2018, 132 Stat. 146, provided that: “The amendment made by this section [amending this section] shall apply to property placed in service after December 31, 2016.”

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114–113, div. Q, title I, §168(b), Dec. 18, 2015, 129 Stat. 3067, provided that: “The amendment made by this section [amending this section] shall apply to property placed in service after December 31, 2014.”

EFFECTIVE DATE OF 2014 AMENDMENT

Pub. L. 113–295, div. A, title I, §128(b), Dec. 19, 2014, 128 Stat. 4018, provided that: “The amendment made by this section [amending this section] shall apply to property placed in service after December 31, 2013.”

EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 112–240, title III, §316(b), Jan. 2, 2013, 126 Stat. 2331, provided that: “The amendment made by this section [amending this section] shall apply to property placed in service after December 31, 2011.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111–312, title VII, §743(b), Dec. 17, 2010, 124 Stat. 3319, provided that: “The amendment made by this section [amending this section] shall apply to property placed in service after December 31, 2009.”

## EFFECTIVE DATE

Pub. L. 109-432, div. A, title IV, §404(c), Dec. 20, 2006, 120 Stat. 2957, provided that: “The amendments made by this section [enacting this section and amending sections 263, 312, and 1245 of this title] shall apply to costs paid or incurred after the date of the enactment of this Act [Dec. 20, 2006].”

**§ 180. Expenditures by farmers for fertilizer, etc.****(a) In general**

A taxpayer engaged in the business of farming may elect to treat as expenses which are not chargeable to capital account expenditures (otherwise chargeable to capital account) which are paid or incurred by him during the taxable year for the purchase or acquisition of fertilizer, lime, ground limestone, marl, or other materials to enrich, neutralize, or condition land used in farming, or for the application of such materials to such land. The expenditures so treated shall be allowed as a deduction.

**(b) Land used in farming**

For purposes of subsection (a), the term “land used in farming” means land used (before or simultaneously with the expenditures described in subsection (a)) by the taxpayer or his tenant for the production of crops, fruits, or other agricultural products or for the sustenance of livestock.

**(c) Election**

The election under subsection (a) for any taxable year shall be made within the time prescribed by law (including extensions thereof) for filing the return for such taxable year. Such election shall be made in such manner as the Secretary may by regulations prescribe. Such election may not be revoked except with the consent of the Secretary.

(Added Pub. L. 86-779, §6(a), Sept. 14, 1960, 74 Stat. 1001; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## AMENDMENTS

1976—Subsec. (c). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

## EFFECTIVE DATE

Pub. L. 86-779, §6(d), Sept. 14, 1960, 74 Stat. 1001, provided that: “The amendments made by subsections (a), (b), and (c) [enacting this section and amending section 263 of this title] shall apply to taxable years beginning after December 31, 1959.”

**§ 181. Treatment of certain qualified film and television and live theatrical productions****(a) Election to treat costs as expenses****(1) In general**

A taxpayer may elect to treat the cost of any qualified film or television production, and any qualified live theatrical production, as an expense which is not chargeable to capital account. Any cost so treated shall be allowed as a deduction.

**(2) Dollar limitation****(A) In general**

Paragraph (1) shall not apply to so much of the aggregate cost of any qualified film or television production or any qualified live theatrical production as exceeds \$15,000,000.

**(B) Higher dollar limitation for productions in certain areas**

In the case of any qualified film or television production or any qualified live theatrical production the aggregate cost of which is significantly incurred in an area eligible for designation as—

- (i) a low-income community under section 45D, or
- (ii) a distressed county or isolated area of distress by the Delta Regional Authority established under section 2009aa-1 of title 7, United States Code,

subparagraph (A) shall be applied by substituting “\$20,000,000” for “\$15,000,000”.

**(b) No other deduction or amortization deduction allowable**

With respect to the basis of any qualified film or television production or any qualified live theatrical production to which an election is made under subsection (a), no other depreciation or amortization deduction shall be allowable.

**(c) Election****(1) In general**

An election under this section with respect to any qualified film or television production or any qualified live theatrical production shall be made in such manner as prescribed by the Secretary and by the due date (including extensions) for filing the taxpayer’s return of tax under this chapter for the taxable year in which costs of the production are first incurred.

**(2) Revocation of election**

Any election made under this section may not be revoked without the consent of the Secretary.

**(d) Qualified film or television production**

For purposes of this section—

**(1) In general**

The term “qualified film or television production” means any production described in paragraph (2) if 75 percent of the total compensation of the production is qualified compensation.

**(2) Production****(A) In general**

A production is described in this paragraph if such production is property described in section 168(f)(3).

**(B) Special rules for television series**

In the case of a television series—

- (i) each episode of such series shall be treated as a separate production, and
- (ii) only the first 44 episodes of such series shall be taken into account.

**(C) Exception**

A production is not described in this paragraph if records are required under section 2257 of title 18, United States Code, to be maintained with respect to any performer in such production.

**(3) Qualified compensation**

For purposes of paragraph (1)—