

**26 USC 615: Repealed. Pub. L. 94-455, title XIX, §1901(a)(88), Oct. 4, 1976, 90 Stat. 1779**

Text contains those laws in effect on June 2, 2023

**From Title 26-INTERNAL REVENUE CODE**

Subtitle A-Income Taxes

CHAPTER 1-NORMAL TAXES AND SURTAXES

Subchapter I-Natural Resources

PART I-DEDUCTIONS

**[§615. Repealed. Pub. L. 94-455, title XIX, §1901(a)(88), Oct. 4, 1976, 90 Stat. 1779 ]**

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 211 ; July 6, 1960, Pub. L. 86-594, §1, 74 Stat. 333 ; Sept. 12, 1966, Pub. L. 89-570, §2(a), 80 Stat. 763 ; Dec. 30, 1969, Pub. L. 91-172, title V, §504(a), 83 Stat. 632 , related to pre-1970 exploration expenditures.

**STATUTORY NOTES AND RELATED SUBSIDIARIES**

**EFFECTIVE DATE OF REPEAL**

Repeal effective with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 2 of this title.