

(Aug. 16, 1954, ch. 736, 68A Stat. 862.)

**§ 7262. Violation of occupational tax laws relating to wagering—failure to pay special tax**

Any person who does any act which makes him liable for special tax under subchapter B of chapter 35 without having paid such tax, shall, besides being liable to the payment of the tax, be fined not less than \$1,000 and not more than \$5,000.

(Aug. 16, 1954, ch. 736, 68A Stat. 862.)

**[§ 7263. Repealed. Pub. L. 94-455, title XIX, § 1952(n)(3)(A), Oct. 4, 1976, 90 Stat. 1846]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 862, provided penalties for violations related to cotton futures.

EFFECTIVE DATE OF REPEAL

Repeal effective on 90th day after Oct. 4, 1976, see section 1952(o) of Pub. L. 94-455, set out as an Effective Date note under section 15b of Title 7, Agriculture.

**[§ 7264. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(9)(C)(i), Oct. 4, 1976, 90 Stat. 1816]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 863, provided the penalty for offenses relating to renovated or adulterated butter.

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

**[§ 7265. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(7)(C)(i), Oct. 4, 1976, 90 Stat. 1815]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 863, provided penalties for offenses relating to oleomargarine or adulterated butter operations.

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

**[§ 7266. Repealed. Pub. L. 93-490, § 3(b)(3), Oct. 26, 1974, 88 Stat. 1467]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 863, set out offenses and penalties relating to filled cheese.

EFFECTIVE DATE OF REPEAL

Repeal applicable to filled cheese manufactured, imported, or sold after Oct. 26, 1974, see section 3(c) of Pub. L. 93-490, set out as a note under sections 4831 to 4834 of this title.

**[§ 7267. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(8)(E)(i), Oct. 4, 1976, 90 Stat. 1816]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 864, provided penalties for offenses relating to white phosphorus matches.

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

**§ 7268. Possession with intent to sell in fraud of law or to evade tax**

Every person who shall have in his custody or possession any goods, wares, merchandise, arti-

cles, or objects on which taxes are imposed by law, for the purpose of selling the same in fraud of the internal revenue laws, or with design to avoid payment of the taxes imposed thereon, shall be liable to a penalty of \$500 or not less than double the amount of taxes fraudulently attempted to be evaded.

(Aug. 16, 1954, ch. 736, 68A Stat. 865.)

**§ 7269. Failure to produce records**

Whoever fails to comply with any duty imposed upon him by section 6018, 6036 (in the case of an executor), or 6075(a), or, having in his possession or control any record, file, or paper, containing or supposed to contain any information concerning the estate of the decedent, or, having in his possession or control any property comprised in the gross estate of the decedent, fails to exhibit the same upon request to the Secretary who desires to examine the same in the performance of his duties under chapter 11 (relating to estate taxes), shall be liable to a penalty of not exceeding \$500, to be recovered, with costs of suit, in a civil action in the name of the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 865; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

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

**§ 7270. Insurance policies**

Any person who fails to comply with the requirements of section 4374 (relating to liability for tax on policies issued by foreign insurers), with intent to evade the tax shall, in addition to other penalties provided therefor, pay a fine of double the amount of the tax.

(Aug. 16, 1954, ch. 736, 68A Stat. 865; Pub. L. 94-455, title XIX, § 1904(b)(5)(A), Oct. 4, 1976, 90 Stat. 1815.)

AMENDMENTS

1976—Pub. L. 94-455 substituted “liability for tax on policies issued by foreign insurers” for “the affixing of stamps on insurance policies, etc.”.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

**§ 7271. Penalties for offenses relating to stamps**

Any person who with respect to any tax payable by stamps—

**(1) Failure to attach or cancel stamps, etc.**

Fails to comply with rules or regulations prescribed pursuant to section 6804 (relating to attachment, cancellation, etc., of stamps), unless such failure is shown to be due to reasonable cause and not willful neglect; or

**(2) Instruments**

Makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, any instrument, document, or paper of any kind or