

all references to subsecs. (a) or (b) of section 6806 of this title, provision that nothing in this subsec. affects the liability of any person doing any act, etc., upon which a special tax is imposed for such special tax, and struck out subsec. (b) setting forth penalties for the failure to comply with the provisions of section 6806(c) of this title.

EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-618 effective Oct. 22, 1968, see section 207 of Pub. L. 90-618, set out as an Effective Date note under section 5801 of this title.

[§ 7274. Repealed.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. 866, 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.

§ 7275. Penalty for offenses relating to certain airline tickets and advertising

(a) Tickets

In the case of transportation by air all of which is taxable transportation (as defined in section 4262), the ticket for such transportation shall show the total of—

- (1) the amount paid for such transportation, and
- (2) the taxes imposed by subsections (a) and (b) of section 4261.

(b) Advertising

In the case of transportation by air all of which is taxable transportation (as defined in section 4262) or would be taxable transportation if section 4262 did not include subsection (b) thereof, any advertising made by or on behalf of any person furnishing such transportation (or offering to arrange such transportation) which states the cost of such transportation shall—

- (1) state such cost as the total of (A) the amount to be paid for such transportation, and (B) the taxes imposed by sections 4261(a), (b), and (c), and

- (2) if any such advertising states separately the amount to be paid for such transportation or the amount of such taxes, shall state such total at least as prominently as the more prominently stated of the amount to be paid for such transportation or the amount of such taxes and shall describe such taxes substantially as: “user taxes to pay for airport construction and airway safety and operations.”

(c) Penalty

Any person who violates any provision of subsection (a) or (b) is, for each violation, guilty of a misdemeanor, and upon conviction thereof shall be fined not more than \$100.

(Added Pub. L. 91-258, title II, §203(c)(1), May 21, 1970, 84 Stat. 239; amended Pub. L. 91-680, §3, Jan. 12, 1971, 84 Stat. 2064; Pub. L. 97-248, title II, §281A(b)(1), Sept. 3, 1982, 96 Stat. 567.)

PRIOR PROVISIONS

A prior section 7275, act Aug. 16, 1954, ch. 736, 68 Stat. 866, related to cross references, prior to repeal by Pub. L. 89-44, title VI, §601(i), June 21, 1965, 79 Stat. 155.

AMENDMENTS

1982—Subsec. (a). Pub. L. 97-248 redesignated former par. (1) as pars. (1) and (2) and struck out former par. (2) which provided that a ticket for transportation, if it showed amounts paid with respect to any segment of such transportation, had to comply with former par. (1) with respect to such segments as well as with respect to the sum of the segments.

1971—Subsec. (a)(1). Pub. L. 91-680, §3(a)(1), inserted “and” after “and (b).”

Subsec. (a)(2), (3). Pub. L. 91-680, §3(a)(2), (3), redesignated par. (3) as (2), and struck out reference to par. (2). Former par. (2), which prohibited airline tickets from separately stating the amount paid for the air transportation and the amount paid for taxes, was struck out.

Subsec. (b)(1). Pub. L. 91-680, §3(b), struck out “only” after “state such cost”.

Subsec. (b)(2). Pub. L. 91-680, §3(b), substituted provisions authorizing advertising to separately state in the prescribed manner the amount paid for the air transportation and the amount paid for taxes, for provisions prohibiting advertising from separately stating the amount paid for the air transportation and the amount paid for taxes.

EFFECTIVE DATE OF 1982 AMENDMENT

Section 281A(b)(2) of Pub. L. 97-248, as amended by Pub. L. 98-369, div. A, title VII, §714(b), July 18, 1984, 98 Stat. 961, provided that: “The amendment made by paragraph (1) [amending this section] shall apply with respect to transportation beginning after the date of the enactment of this Act [Sept. 3, 1982].”

EFFECTIVE DATE OF 1971 AMENDMENT

Section 4 of Pub. L. 91-680 provided that: “The amendments made by the third section of this Act [amending this section] shall apply to transportation beginning after June 30, 1970.”

EFFECTIVE DATE

Section applicable to transportation beginning after June 30, 1970, see section 211(b) of Pub. L. 91-258, set out as Effective Date of 1970 Amendment note under section 4041 of this title.

Subchapter C—Forfeitures

Part

- I. Property subject to forfeiture.
- II. Provisions common to forfeitures.

PART I—PROPERTY SUBJECT TO FORFEITURE

Sec.

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| 7301. | Property subject to tax. |
| 7302. | Property used in violation of internal revenue laws. |
| 7303. | Other property subject to forfeiture. |
| 7304. | Penalty for fraudulently claiming drawback. |

§ 7301. Property subject to tax

(a) Taxable articles

Any property on which, or for or in respect whereof, any tax is imposed by this title which shall be found in the possession or custody or within the control of any person, for the purpose of being sold or removed by him in fraud of the internal revenue laws, or with design to avoid payment of such tax, or which is removed, deposited, or concealed, with intent to defraud the United States of such tax or any part thereof, may be seized, and shall be forfeited to the United States.

(b) Raw materials

All property found in the possession of any person intending to manufacture the same into