

eral revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11125(b)(10), Aug. 10, 2005, 119 Stat. 1955, added subpart heading and items 5131 and 5132.

§ 5131. Packaging distilled spirits for industrial uses

(a) General

The Secretary may, at his discretion and under such regulations as he may prescribe, authorize a dealer (as defined in section 5121(c)) engaging in the business of supplying distilled spirits for industrial uses to package distilled spirits, on which the tax has been paid or determined, for such uses in containers of a capacity in excess of 1 wine gallon and not more than 5 wine gallons.

(b) Cross reference

For provisions relating to containers of distilled spirits, see section 5206.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1343, §5116; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(12), July 26, 1979, 93 Stat. 282; Pub. L. 98-369, div. A, title IV, §454(c)(3), July 18, 1984, 98 Stat. 821; renumbered §5131 and amended Pub. L. 109-59, title XI, §11125(b)(11), Aug. 10, 2005, 119 Stat. 1956.)

PRIOR PROVISIONS

A prior section 5131 was renumbered section 5111 of this title.

Another prior section 5131, act Aug. 16, 1954, ch. 736, 68A Stat. 622, related to eligibility for drawback and rate of tax, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2005—Pub. L. 109-59, §11125(b)(11), renumbered section 5116 of this title as this section and transferred section to this subpart so as to appear after subpart analysis.

Subsec. (a). Pub. L. 109-59, §11125(b)(11), inserted “(as defined in section 5121(c))” after “dealer”.

1984—Subsec. (b). Pub. L. 98-369 substituted “reference” for “references” in heading, struck out former par. (1) which provided a cross reference to section 5205(a)(1) of this title regarding stamps for immediate containers, and struck out designation “(2)” preceding provisions relating to containers of distilled spirits.

1979—Subsec. (b)(1). Pub. L. 96-39 substituted “section 5205(a)(1)” for “section 5205(a)(2)”.

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

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

§ 5132. Prohibited purchases by dealers

(a) In general

Except as provided in regulations prescribed by the Secretary, it shall be unlawful for a dealer to purchase distilled spirits for resale from any person other than a wholesale dealer in liquors who is required to keep the records prescribed by section 5121.

(b) Limited retail dealers

A limited retail dealer may lawfully purchase distilled spirits for resale from a retail dealer in liquors.

(c) Penalty and forfeiture

For penalty and forfeiture provisions applicable to violations of subsection (a), see sections 5687 and 7302.

(Added Pub. L. 109-59, title XI, §11125(b)(12), Aug. 10, 2005, 119 Stat. 1956.)

PRIOR PROVISIONS

A prior section 5132 was renumbered section 5112 of this title.

Another prior section 5132, act Aug. 16, 1954, ch. 736, 68A Stat. 623, related to registration and regulation of persons claiming drawback, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5133 was renumbered section 5113 of this title.

Another prior section 5133, act Aug. 16, 1954, ch. 736, 68A Stat. 623, related to investigation of claims, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5134 was renumbered section 5114 of this title.

Another prior section 5134, acts Aug. 16, 1954, ch. 736, 68A Stat. 623; Mar. 30, 1955, ch. 18, §3(b)(2), 69 Stat. 15; Mar. 29, 1956, ch. 115, §3(b)(2), 70 Stat. 67; Mar. 29, 1957, Pub. L. 85-12, §3(b)(2), 71 Stat. 10; June 30, 1958, Pub. L. 85-475, §3(b)(2), 72 Stat. 259, related to drawbacks, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5141, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1346, related to registration, prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(E), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5141, act Aug. 16, 1954, ch. 736, 68A Stat. 624, related to registration, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5142 was renumbered section 5732 of this title.

Another prior section 5142, act Aug. 16, 1954, ch. 736, 68A Stat. 624, related to payment of tax, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5143 was renumbered section 5733 of this title.

Another prior section 5143, act Aug. 16, 1954, ch. 736, 68A Stat. 624, related to time for filing returns and cross-referred to penalty provisions for failure to file returns or for making false or fraudulent returns, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5144, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1348, authorized and directed Secretary or his delegate to procure the necessary stamps for payment of special taxes and to make needful regulations relative thereto, prior to repeal by Pub. L. 94-455, title XIX, §1905(b)(3)(D)(i), Oct. 4, 1976, 90 Stat. 1822.

Another prior section 5144, act Aug. 16, 1954, ch. 736, 68A Stat. 624, related to liability for occupational taxes, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5145 was renumbered section 5734 of this title.

Another prior section 5145, act Aug. 16, 1954, ch. 736, 68A Stat. 625, related to “supply of stamps”, prior to the general revision of this chapter by Pub. L. 85-859.