

§ 7232. Failure to register or reregister under section 4101, false representations of registration status, etc.

Every person who fails to register or reregister as required by section 4101, or who in connection with any purchase of any taxable fuel (as defined in section 4083) or aviation fuel falsely represents himself to be registered as provided by section 4101, or who willfully makes any false statement in an application for registration or reregistration under section 4101, shall, upon conviction thereof, be fined not more than \$10,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.

(Aug. 16, 1954, ch. 736, 68A Stat. 858; Pub. L. 89-44, title VIII, § 802(b)(4), June 21, 1965, 79 Stat. 159; Pub. L. 100-647, title III, § 3001(b)(3)(A), (B), Nov. 10, 1988, 102 Stat. 3614; Pub. L. 104-188, title I, § 1704(t)(20)(A), Aug. 20, 1996, 110 Stat. 1888; Pub. L. 105-34, title X, § 1032(e)(12)(A), (B), Aug. 5, 1997, 111 Stat. 935; Pub. L. 105-206, title VI, § 6010(h)(2), July 22, 1998, 112 Stat. 815; Pub. L. 108-357, title VIII, § 863(b), Oct. 22, 2004, 118 Stat. 1620; Pub. L. 109-59, title XI, § 11164(b)(2), Aug. 10, 2005, 119 Stat. 1975.)

AMENDMENTS

2005—Pub. L. 109-59 inserted “or reregister” after “register” in section catchline and text and “or reregistration” after “registration” in text.

2004—Pub. L. 108-357 substituted “\$10,000” for “\$5,000”.

1998—Pub. L. 105-206 provided that amendment made by section 1032(e)(12)(A) of Pub. L. 105-34 shall be applied as if “gasoline, diesel fuel,” were the material proposed to be stricken. See 1997 Amendment note below.

1997—Pub. L. 105-34, § 1032(e)(12)(B), amended section catchline generally. Prior to amendment, catchline read as follows: “Failure to register, or false statement by manufacturer or producer of gasoline, diesel fuel, or aviation fuel”.

Pub. L. 105-34, § 1032(e)(12)(A), which directed the substitution of “any taxable fuel (as defined in section 4083)” for “gasoline, lubricating oil, diesel fuel”, was executed by making the substitution for “gasoline, diesel fuel,” to reflect the probable intent of Congress. See 1998 Amendment note above.

1996—Pub. L. 104-188 struck out “lubricating oil,” after “gasoline,” in section catchline and text.

1988—Pub. L. 100-647 substituted “, lubricating oil, diesel fuel, or aviation fuel” for “or lubricating oil” in section catchline and in text.

1965—Pub. L. 89-44 struck out “or give bond” after “Failure to register” in section catchline and “or give bond” after “register” and “and bonded” after “registered” in text.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 applicable to actions, or failures to act, after Aug. 10, 2005, see section 11164(c) of Pub. L. 109-59, set out as a note under section 4101 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to penalties imposed after Dec. 31, 2004, see section 863(e) of Pub. L. 108-357, set out as an Effective Date note under section 6719 of this title.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of

the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, as amended, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective Jan. 1, 1989, see section 3001(c) of Pub. L. 100-647, set out as a note under section 6724 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 applicable with respect to articles sold on or after July 1, 1965, see section 802(d)(1) of Pub. L. 89-44, set out as a note under section 4082 of this title.

[§ 7233. Repealed. Pub. L. 94-455, title XIX, § 1952(n)(2)(A), Oct. 4, 1976, 90 Stat. 1846]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 858, related to failure to pay, or attempt to evade payment of, tax on cotton futures, and other violations.

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.

[§ 7234. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(7)(B)(i), Oct. 4, 1976, 90 Stat. 1815]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 858, related to false branding, selling, or packing of oleomargarine, removal or defacement of stamps, marks, or brands on packages of oleomargarine or adulterated butter, failure of wholesale dealers to keep or permit inspection of books, or to render returns, and offenses involving imported oleomargarine 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.

[§ 7235. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(9)(B)(i), Oct. 4, 1976, 90 Stat. 1816]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 859, related to the false branding, sale, packing, or stamping of adulterated butter, the failure of wholesale dealers to keep or permit inspection of books or to render returns, the failure to comply with provisions relating to the manufacture, storage, and marking of process or renovated butter, fraud by manufacturers, and the failure to pay the special tax on dealers in 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.

[§ 7236. Repealed. Pub. L. 93-490, § 3(b)(1), Oct. 26, 1974, 88 Stat. 1466]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 860, set out acts and penalties for violations of laws 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.