

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 2012 AMENDMENT

Pub. L. 112-95, title XI, § 1104(b), Feb. 14, 2012, 126 Stat. 151, provided that: “The amendments made by this section [amending this section] shall apply to taxable transportation provided after March 31, 2012.”

EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-248, title II, § 281A(b)(2), Sept. 3, 1982, 96 Stat. 568, 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

Pub. L. 91-680, § 4, Jan. 12, 1971, 84 Stat. 2065, 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. 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 property of a kind subject to tax for the purpose of selling such taxable property in fraud of the internal revenue laws, or with design to evade the payment of such tax, may also be seized, and shall be forfeited to the United States.

(c) Equipment

All property whatsoever, in the place or building, or any yard or enclosure, where the property described in subsection (a) or (b) is found,

or which is intended to be used in the making of property described in subsection (a), with intent to defraud the United States of tax or any part thereof, on the property described in subsection (a) may also be seized, and shall be forfeited to the United States.

(d) Packages

All property used as a container for, or which shall have contained, property described in subsection (a) or (b) may also be seized, and shall be forfeited to the United States.

(e) Conveyances

Any property (including aircraft, vehicles, vessels, or draft animals) used to transport or for the deposit or concealment of property described in subsection (a) or (b), or any property used to transport or for the deposit or concealment of property which is intended to be used in the making or packaging of property described in subsection (a), may also be seized, and shall be forfeited to the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 867; Pub. L. 85-859, title II, § 204(8), Sept. 2, 1958, 72 Stat. 1429.)

AMENDMENTS

1958—Subsec. (e). Pub. L. 85-859 included property used to transport or for the deposit or concealment of property which is intended to be used in the making or packaging of property described in subsec. (a).

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85-859, set out as an Effective Date note under section 5001 of this title.

§ 7302. Property used in violation of internal revenue laws

It shall be unlawful to have or possess any property intended for use in violating the provisions of the internal revenue laws, or regulations prescribed under such laws, or which has been so used, and no property rights shall exist in any such property. A search warrant may issue as provided in chapter 205 of title 18 of the United States Code and the Federal Rules of Criminal Procedure for the seizure of such property. Nothing in this section shall in any manner limit or affect any criminal or forfeiture provision of the internal revenue laws, or of any other law. The seizure and forfeiture of any property under the provisions of this section and the disposition of such property subsequent to seizure and forfeiture, or the disposition of the proceeds from the sale of such property, shall be in accordance with existing laws or those hereafter in existence relating to seizures, forfeitures, and disposition of property or proceeds, for violation of the internal revenue laws.

(Aug. 16, 1954, ch. 736, 68A Stat. 867.)

REFERENCES IN TEXT

The Federal Rules of Criminal Procedure, referred to in text, are set out in the Appendix to Title 18, Crimes and Criminal Procedure.

CONSTITUTIONALITY

For information regarding constitutionality of section 7302 of act Aug. 16, 1954, see Congressional Research Service, The Constitution of the United States