

ted by an internal revenue officer or other officer of the Department of the Treasury of the United States, or under any bureau thereof, shall apply to all persons whomsoever, employed, appointed, or acting under the authority of any customs law, when such persons are designated or acting as officers or deputies, or persons having the custody or disposition of any public money.

(Feb. 8, 1875, ch. 36, §23 (part), 18 Stat. 312.)

#### CODIFICATION

Section is based on section 23 (as related to persons acting under any customs law) of act Feb. 8, 1875. Provisions of section 23 (as related to persons acting under any internal revenue law or any revenue provisions of any law of the United States) were repealed effective Feb. 11, 1939, by section 4 of act Feb. 10, 1939 (53 Stat. 1) and incorporated as section 4048 of Title 26, Internal Revenue Code of 1939. The Internal Revenue Code of 1939 was repealed by the Internal Revenue Code of 1954. The Internal Revenue Code of 1954 was redesignated the Internal Revenue Code of 1986 by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095. Provisions of former section 4048 are covered by section 7344 of Title 26, Internal Revenue Code.

#### § 66. Rules and forms prescribed by Secretary

The Secretary of the Treasury shall prescribe forms of entries, oaths, bonds, and other papers, and rules and regulations not inconsistent with law, to be used in carrying out the provisions of law relating to raising revenue from imports, or to duties on imports, or to warehousing, and shall give such directions to customs officers and prescribe such rules and forms to be observed by them as may be necessary for the proper execution of the law.

(R.S. §251 (part); Pub. L. 91-271, title III, §308, June 2, 1970, 84 Stat. 292.)

#### CODIFICATION

R.S. §251 derived from acts Feb. 10, 1830, ch. 11, §§14, 15, 3 Stat. 543; Aug. 6, 1846, ch. 84, §5, 9 Stat. 55; May 14, 1856, Res. 9, 11 Stat. 144; June 30, 1864, ch. 172, §8, 13 Stat. 221; July 14, 1870, ch. 255, §34, 16 Stat. 271. R.S. §251, which was also classified in part to section 427 of former Title 31, was repealed in part and reenacted as section 321(a)(5) of Title 31, Money and Finance, by Pub. L. 97-258, §4(b), Sept. 13, 1982, 96 Stat. 1067.

#### AMENDMENTS

1970—Pub. L. 91-271 substituted reference to customs officers for reference to collectors.

#### EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-271 effective with respect to articles entered, or withdrawn from warehouse for consumption on or after Oct. 1, 1970, and such other articles entered or withdrawn from warehouse for consumption prior to such date, or with respect to which a protest has not been disallowed in whole or in part before Oct. 1, 1970, see section 203 of Pub. L. 91-271, set out as a note under section 1500 of this title.

#### TRANSFER OF FUNCTIONS

All offices of collector of customs, comptroller of customs, surveyor of customs, and appraiser of merchandise in Bureau of Customs of Department of the Treasury to which appointments were required to be made by President with advice and consent of Senate ordered abolished, with such offices to be terminated not later than December 31, 1966, by Reorg. Plan No. 1 of 1965, eff. May 25, 1965, 30 F.R. 7035, 79 Stat. 1317, set out as a note

under section 1 of this title. All functions of offices eliminated were already vested in Secretary of the Treasury by Reorg. Plan No. 26 of 1950, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5, Government Organization and Employees.

#### § 67. Repealed. Aug. 2, 1956, ch. 887, §4(a)(24), 70 Stat. 947

Section. R.S. §258, provided for a report to each session of Congress by the Secretary on customhouse business and is covered by section 331 of Title 31, Money and Finance.

#### § 68. Enforcement of customs and immigration laws in Guam and the Virgin Islands and along Canadian and Mexican borders; cooperation by Secretary of the Treasury and Attorney General; erection of buildings

To aid in the enforcement of the customs and immigration laws along the Canadian and Mexican borders and to provide better facilities for such enforcement at points along such borders at which no Federal or other buildings adapted or suitably located for the purpose are available, and for similar purposes in the Virgin Islands of the United States, the Secretary of the Treasury and the Attorney General are hereby authorized to expend, and for similar purposes in Guam the Attorney General is hereby authorized to expend, from the funds appropriated for the general maintenance and operation of the Customs and the Immigration and Naturalization Services, respectively, the necessary amounts for the acquisition of land and the erection of buildings, sheds, and office quarters, including living quarters for officers where none are otherwise available: *Provided*, That the total amount which may be so expended for any one project, including the site, shall not exceed \$200,000 and that where the project is for the joint use of the Customs Service and the Immigration and Naturalization Service, the combined cost of the project, including the site, shall be charged to the two appropriations concerned.

(June 26, 1930, ch. 617, §1, 46 Stat. 817; Oct. 10, 1940, ch. 837, 54 Stat. 1091; Sept. 26, 1951, ch. 414, 65 Stat. 336; May 18, 1956, ch. 282, 70 Stat. 159; Pub. L. 86-466, May 13, 1960, 74 Stat. 130; Pub. L. 87-465, May 31, 1962, 76 Stat. 87; Pub. L. 89-87, July 24, 1965, 79 Stat. 264; Pub. L. 93-396, Aug. 29, 1974, 88 Stat. 794.)

#### AMENDMENTS

1974—Pub. L. 93-396 substituted “\$200,000” for “\$100,000”.

1965—Pub. L. 89-87 extended to Guam and the Virgin Islands the authority of the Attorney General and the Secretary of the Treasury to construct facilities for the enforcement of the customs and immigration laws.

1962—Pub. L. 87-465 substituted “\$100,000” for “\$40,000” and “\$80,000”.

1960—Pub. L. 86-466 substituted “\$40,000” and “\$80,000” for “\$30,000” and “\$60,000”, respectively.

1956—Act May 18, 1956, substituted “\$30,000” and “\$60,000” for “\$15,000” and “\$30,000”, respectively.

1951—Act Sept. 26, 1951, substituted “\$15,000” and “\$30,000” for “\$5,000” and “\$10,000”, respectively.

1940—Act Oct. 10, 1940, substituted “\$5,000” and “\$10,000” for “\$3,000” and “\$6,000”, respectively.

#### TRANSFER OF FUNCTIONS

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the