

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.

A prior section 5146 was renumbered section 5123 of this title.

Another prior section 5146, act Aug. 16, 1954, ch. 736, 68A Stat. 625, contained cross references to provisions respecting posting stamp in place of business, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5147, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1348, related to application of former subpart G, 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 5147, act Aug. 16, 1954, ch. 736, 68A Stat. 626, made a cross reference to provision respecting keeping of list of special taxpayers for public inspection, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5148, added Pub. L. 108-357, title II, §246(a), Oct. 22, 2004, 118 Stat. 1448, related to suspension of occupational tax, 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 5148 was renumbered section 5149 of this title, prior to repeal by Pub. L. 109-59.

Another prior section 5148, act Aug. 16, 1954, ch. 736, 68A Stat. 626, related to “Application of State laws”, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5149, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1348, §5148; amended Pub. L. 94-455, title XIX, §1905(b)(3)(E), Oct. 4, 1976, 90 Stat. 1822; renumbered §5149, Pub. L. 108-357, title II, §246(a), Oct. 22, 2004, 118 Stat. 1448, contained cross references to provisions imposing penalties, 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 5149, act Aug. 16, 1954, ch. 736, 68A Stat. 626, related to “Application of subpart”, prior to the general revision of this chapter by Pub. L. 85-859.

EFFECTIVE DATE

Section 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 an Effective Date of 2005 Amendment note under section 5002 of this title.

Subchapter B—Qualification Requirements for Distilled Spirits Plants

Sec.	
5171.	Establishment.
5172.	Application.
5173.	Bonds.
[5174.	Repealed.]
5175.	Export bonds.
5176.	New or renewed bonds.
5177.	Other provisions relating to bonds.
5178.	Distilled spirits plants. ¹
5179.	Registration of stills.
5180.	Signs.
5181.	Distilled spirits for fuel use.
5182.	Cross references.

PRIOR PROVISIONS

A prior subchapter B, Distilleries, consisted of part I, Establishment, part II, Operation, and part III, General Provisions Relating to Distilleries and Distilled Spirits, and consisted of sections 5171 to 5180, 5191 to 5197, and 5211 to 5217, respectively, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

1980—Pub. L. 96-223, title II, §232(e)(2)(F), Apr. 2, 1980, 94 Stat. 280, added item 5181 and redesignated former item 5181 as 5182.

1979—Pub. L. 96-39, title VIII, §807(b)(4), July 26, 1979, 93 Stat. 290, substituted “Bonds” for “Qualification bonds” in item 5173, struck out item 5174 “Withdrawal bonds”, and substituted “Distilled spirits plants” for “Premises of distilled spirits plants” in item 5178.

§ 5171. Establishment

(a) Certain operations may be conducted only on bonded premises

Except as otherwise provided by law, operations as a distiller, warehouseman, or processor may be conducted only on the bonded premises of a distilled spirits plant by a person who is qualified under this subchapter.

(b) Establishment of distilled spirits plant

A distilled spirits plant may be established only by a person who intends to conduct at such plant operations as a distiller, as a warehouseman, or as both.

(c) Registration

(1) In general

Each person shall, before commencing operations at a distilled spirits plant (and at such other times as the Secretary may by regulations prescribe), make application to the Secretary for, and receive notice of, the registration of such plant.

(2) Application required where new operations are added

No operation in addition to those set forth in the application made pursuant to paragraph

¹ So in original. Does not conform to section catchline.