

Sec.  
5675. Penalty for intentional removal or defacement of brewer's marks and brands.  
[5676. Repealed.]

## PRIOR PROVISIONS

A prior part III consisted of sections 5671 to 5676 of this title, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

## AMENDMENTS

1978—Pub. L. 95-458, §2(b)(5)(B), Oct. 14, 1978, 92 Stat. 1257, substituted “production or removal” for “removal” in item 5674.

1976—Pub. L. 94-455, title XIX, §1905(b)(1)(B), Oct. 4, 1976, 90 Stat. 1822, struck out item 5676 “Penalties relating to beer stamps”.

**§ 5671. Penalty and forfeiture for evasion of beer tax and fraudulent noncompliance with requirements**

Whoever evades or attempts to evade any tax imposed by section 5051, or with intent to defraud the United States fails or refuses to keep and file true and accurate records and returns as required by section 5415 and regulations issued pursuant thereto, shall be fined not more than \$5,000, or imprisoned not more than 5 years, or both, for each such offense, and shall forfeit all beer made by him or for him, and all the vessels, utensils, and apparatus used in making the same.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408; amended Pub. L. 109-59, title XI, §11125(b)(18), Aug. 10, 2005, 119 Stat. 1956.)

## PRIOR PROVISIONS

A prior section 5671, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

## AMENDMENTS

2005—Pub. L. 109-59 struck out “or 5091” after “section 5051”.

## 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

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

**§ 5672. Penalty for failure of brewer to comply with requirements and to keep records and file returns**

Every brewer who, otherwise than with intent to defraud the United States, fails or refuses to keep the records and file the returns required by section 5415 and regulations issued pursuant thereto, or refuses to permit any internal revenue officer to inspect his records in the manner provided, or violates any of the provisions of subchapter G or regulations issued pursuant thereto shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, for each such offense.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408.)

## PRIOR PROVISIONS

A prior section 5672, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**§ 5673. Forfeiture for flagrant and willful removal of beer without taxpayment**

For flagrant and willful removal of taxable beer for consumption or sale, with intent to defraud the United States of the tax thereon, all the right, title, and interest of each person who knowingly has suffered or permitted such removal, or has connived at the same, in the lands and buildings constituting the brewery shall be forfeited by a proceeding in rem in the District Court of the United States having jurisdiction thereof.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408.)

## PRIOR PROVISIONS

A prior section 5673, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

**§ 5674. Penalty for unlawful production or removal of beer**

**(a) Unlawful production**

Any person who brews beer or produces beer shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, unless such beer is brewed or produced in a brewery qualified under subchapter G or such production is exempt from tax under section 5053(e) (relating to beer for personal or family use).

**(b) Unlawful removal**

Any brewer or other person who removes or in any way aids in the removal from any brewery of beer without complying with the provisions of this chapter or regulations issued pursuant thereto shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408; amended Pub. L. 95-458, §2(b)(5)(A), Oct. 14, 1978, 92 Stat. 1256.)

## PRIOR PROVISIONS

A prior section 5674, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

## AMENDMENTS

1978—Pub. L. 95-458 substituted “production or removal” for “removal” in section catchline, redesignated existing provision as subsec. (b), and added subsec. (a).

## EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-458 effective on first day of first calendar month beginning more than 90 days after Oct. 14, 1978, see section 2(c) of Pub. L. 95-458, set out as a note under section 5042 of this title.

**§ 5675. Penalty for intentional removal or defacement of brewer's marks and brands**

Every person other than the owner, or his agent authorized so to do, who intentionally re-

moves or defaces any mark, brand, or label required by section 5412 and regulations issued pursuant thereto shall be liable to a penalty of \$50 for each barrel or other container from which such mark, brand, or label is so removed or defaced.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408.)

#### PRIOR PROVISIONS

A prior section 5675, act Aug. 16, 1954, ch. 736, 68A Stat. 696, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

#### [§ 5676. Repealed. Pub. L. 94-455, title XIX, § 1905(b)(1)(A), Oct. 4, 1976, 90 Stat. 1822]

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1408, set out the penalties for selling, removing, or receiving beer without a proper stamp or device, withdrawing beer from an improperly stamped container or without destroying the stamp, and counterfeiting stamps or devices or trafficking in used stamps or devices, and provided for the forfeiture of unstamped containers, and the penalties for removal or defacement of stamps, devices, or labels.

A prior section 5676, act Aug. 16, 1954, ch. 736, 68A Stat. 697, consisted of provisions similar to those comprising this section prior to repeal by Pub. L. 94-455, prior to the general revision of this chapter by Pub. L. 85-859.

#### EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 5005 of this title.

#### PART IV—PENALTY, SEIZURE, AND FORFEITURE PROVISIONS COMMON TO LIQUORS

Sec.	
5681.	Penalty relating to signs.
5682.	Penalty for breaking locks or gaining access.
5683.	Penalty and forfeiture for removal of liquors under improper brands.
5684.	Penalties relating to the payment and collection of liquor taxes.
5685.	Penalty and forfeiture relating to possession of devices for emitting gas, smoke, etc., explosives and firearms, when violating liquor laws.
5686.	Penalty for having, possessing, or using liquor or property intended to be used in violating provisions of this chapter.
5687.	Penalty for offenses not specifically covered.
5688.	Disposition and release of seized property.
[5689.	Repealed.]
5690.	Definition of the term "person".

#### PRIOR PROVISIONS

A prior part IV consisted of sections 5681 to 5690 of this title, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

#### AMENDMENTS

1976—Pub. L. 94-455, title XIX, § 1905(b)(2)(E)(ii), Oct. 4, 1976, 90 Stat. 1822, struck out item 5689 "Penalty and forfeiture for tampering with a stamp machine".

#### § 5681. Penalty relating to signs

##### (a) Failure to post required sign

Every person engaged in distilled spirits operations who fails to post the sign required by sec-

tion 5180(a) shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both.

##### (b) Posting or displaying false sign

Every person, other than a distiller, warehouseman, or processor of distilled spirits who has received notice of registration of his plant under the provisions of section 5171(c), or other than a wholesale dealer in liquors who has paid the special tax (or who is exempt from payment of such special tax by reason of the provisions of section 5113(a)),<sup>1</sup> who puts up or keeps up any sign indicating that he may lawfully carry on the business of a distiller, warehouseman, or processor of distilled spirits, or wholesale dealer in liquors, as the case may be, shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both.

##### (c) Premises where no sign is placed or kept

Every person who works in any distilled spirits plant on which no sign required by section 5180(a) is placed or kept, and every person who knowingly receives at, or carries or conveys any distilled spirits to or from any such distilled spirits plant or who knowingly carries or delivers any grain, molasses, or other raw material to any distilled spirits plant on which such a sign is not placed and kept, shall forfeit all vehicles, aircraft, or vessels used in carrying or conveying such property and shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both.

##### (d) Presumption

Whenever on trial for violation of subsection (c) by working in a distilled spirits plant on which no sign required by section 5180(a) is placed or kept, the defendant is shown to have been present at such premises, such presence of the defendant shall be deemed sufficient evidence to authorize conviction, unless the defendant explains such presence to the satisfaction of the jury (or of the court when tried without jury).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1410; amended Pub. L. 96-39, title VIII, §807(a)(58), July 26, 1979, 93 Stat. 289; Pub. L. 105-34, title XIV, § 1415(b)(1), (2), Aug. 5, 1997, 111 Stat. 1047.)

#### REFERENCES IN TEXT

Section 5113, referred to in subsec. (b), was repealed by Pub. L. 109-59, title XI, § 11125(a)(1)(C), Aug. 10, 2005, 119 Stat. 1953.

#### PRIOR PROVISIONS

A prior section 5681, act Aug. 16, 1954, ch. 736, 68A Stat. 698, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

#### AMENDMENTS

1997—Subsec. (a). Pub. L. 105-34, § 1415(b)(1), struck out "and every wholesale dealer in liquors," after "spirits operations" and "section 5115(a) or" after "sign required by".

Subsec. (c). Pub. L. 105-34, § 1415(b)(2), substituted "on which no sign required by" for "or wholesale liquor establishment, on which no sign required by section 5115(a) or" and substituted "or who" for "or wholesale liquor establishment, or who".

<sup>1</sup> See References in Text note below.