

1979—Subsec. (a). Pub. L. 96-39, §807(a)(58)(A), substituted “distilled spirits operations” for “distilling, warehousing of distilled spirits, rectifying, or bottling of distilled spirits”.

Subsec. (b). Pub. L. 96-39, §807(a)(58)(B), substituted “other than a distiller, warehouseman, or processor of distilled spirits” for “other than a distiller, warehouseman of distilled spirits, rectifier, or bottler of distilled spirits”, “section 5171(c)” for “section 5171(a)”, and “business of a distiller, warehouseman, or processor of distilled spirits” for “business of a distiller, bonded warehouseman, rectifier, bottler of distilled spirits”.

Subsec. (c). Pub. L. 96-39, §807(a)(58)(C), substituted “in any distilled spirits plant” for “in any distillery, or in any rectifying, distilled spirits bottling”, “such distilled spirits plant” for “such distillery, or to or from any such rectifying, distilled spirits bottling”, and “to any distilled spirits plant” for “to any distillery”.

Subsec. (d). Pub. L. 96-39, §807(a)(58)(D), substituted “distilled spirits plant” for “distillery or rectifying establishment”.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title XIV, §1415(c), Aug. 5, 1997, 111 Stat. 1047, provided that: “The amendments made by this section [amending this section and repealing section 5115 of this title] shall take effect on the date of the enactment of this Act [Aug. 5, 1997].”

#### EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 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.

### § 5682. Penalty for breaking locks or gaining access

Every person, who destroys, breaks, injures, or tampers with any lock or seal which may be placed on any room, building, tank, vessel, or apparatus, by any authorized internal revenue officer or any approved lock or seal placed thereon by a distilled spirits plant proprietor, or who opens said lock, seal, room, building, tank, vessel, or apparatus, or in any manner gains access to the contents therein, in the absence of the proper officer, or otherwise than as authorized by law, shall be fined not more than \$5,000, or imprisoned not more than 3 years, or both.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1410; amended Pub. L. 96-39, title VIII, §807(a)(59), July 26, 1979, 93 Stat. 290.)

#### PRIOR PROVISIONS

A prior section 5682, 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

1979—Pub. L. 96-39 expanded penalty provisions to include persons tampering with locks or seals affixed by distilled spirits plant proprietors.

#### EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

### § 5683. Penalty and forfeiture for removal of liquors under improper brands

Whenever any person ships, transports, or removes any distilled spirits, wines, or beer, under

any other than the proper name or brand known to the trade as designating the kind and quality of the contents of the casks or packages containing the same, or causes such act to be done, he shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, and shall forfeit such distilled spirits, wines, or beer, and casks or packages.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1410.)

#### PRIOR PROVISIONS

A prior section 5683, act Aug. 16, 1954, ch. 736, 68A Stat. 699, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

### § 5684. Penalties relating to the payment and collection of liquor taxes

#### (a) Failure to pay tax

Whoever fails to pay any tax imposed by part I of subchapter A at the time prescribed shall, in addition to any other penalty provided in this title, be liable to a penalty of 5 percent of the tax due but unpaid.

#### (b) Applicability of section 6665

The penalties imposed by subsection (a) shall be assessed, collected, and paid in the same manner as taxes, as provided in section 6665(a).

#### (c) Cross references

(1) For provisions relating to interest in the case of taxes not paid when due, see section 6601.

(2) For penalty for failure to file tax return or pay tax, see section 6651.

(3) For additional penalties for failure to pay tax, see section 6653.

(4) For penalty for failure to make deposits or for overstatement of deposits, see section 6656.

(5) For penalty for attempt to evade or defeat any tax imposed by this title, see section 7201.

(6) For penalty for willful failure to file return, supply information, or pay tax, see section 7203.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1410; amended Pub. L. 91-172, title IX, §943(c)(4), Dec. 30, 1969, 83 Stat. 728; Pub. L. 97-34, title VII, §§722(a)(3), 724(b)(4), Aug. 13, 1981, 95 Stat. 342, 345; Pub. L. 98-369, div. A, title VII, §§714(h)(1), 722(a)(5), July 18, 1984, 98 Stat. 962, 973; Pub. L. 101-239, title VII, §7721(c)(3), Dec. 19, 1989, 103 Stat. 2399.)

#### PRIOR PROVISIONS

A prior section 5684, act Aug. 16, 1954, ch. 736, 68A Stat. 699, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859. See section 5687 of this title and criminal and civil penalties of subtitle F of this title.

#### AMENDMENTS

1989—Subsec. (b). Pub. L. 101-239 substituted “6665” for “6662” in heading and “6665(a)” for “6662(a)” in text.

1984—Subsec. (b). Pub. L. 98-369, §714(h)(1), substituted in heading “6662” for “6660” and in text “6662(a)” for “6660(a)”.

Pub. L. 98-369, §722(a)(5), substituted “subsection (a)” for “subsections (a) and (b)”.

1981—Subsec. (b). Pub. L. 97-34, §724(b)(4)(A), redesignated subsec. (c) as (b). Former subsec. (b), which related to penalties for failure to make deposit of taxes, was struck out.

Subsec. (c). Pub. L. 97-34, §724(b)(4), redesignated subsec. (d) as (c), added par. (4), and redesignated pars. (5)