

- (A) \$25,000, or
 - (B) \$10 for each gallon of fuel involved, and
- (2) for each—
- (A) failure to maintain security standards described in paragraph (2), \$1,000, and
 - (B) failure to correct a violation described in paragraph (2), \$1,000 per day for each day after which such violation was discovered or such person should have reasonably known of such violation.

(c) Joint and several liability**(1) In general**

If a penalty is imposed under this section on any business entity, each officer, employee, or agent of such entity or other contracting party who willfully participated in any act giving rise to such penalty shall be jointly and severally liable with such entity for such penalty.

(2) Affiliated groups

If a business entity described in paragraph (1) is part of an affiliated group (as defined in section 1504(a)), the parent corporation of such entity shall be jointly and severally liable with such entity for the penalty imposed under this section.

(Added Pub. L. 108-357, title VIII, § 854(c)(1), Oct. 22, 2004, 118 Stat. 1615.)

EFFECTIVE DATE

Section effective on the 180th day after the date on which the Secretary of the Treasury issues the regulations described in section 854(b) of Pub. L. 108-357, see section 854(d) of Pub. L. 108-357, set out as an Effective Date of 2004 Amendment note under section 4082 of this title.

[§ 6716. Repealed. Pub. L. 111-312, title III, § 301(a), Dec. 17, 2010, 124 Stat. 3300]

Section, added Pub. L. 107-16, title V, § 542(b)(4), June 7, 2001, 115 Stat. 83, related to failure to file information with respect to certain transfers at death and gifts.

EFFECTIVE DATE OF REPEAL

Repeal of section applicable to estates of decedents dying, and transfers made after Dec. 31, 2009, except as otherwise provided, see section 301(e) of Pub. L. 111-312, set out as an Effective and Termination Dates of 2010 Amendment note under section 121 of this title.

§ 6717. Refusal of entry**(a) In general**

In addition to any other penalty provided by law, any person who refuses to admit entry or refuses to permit any other action by the Secretary authorized by section 4083(d)(1) shall pay a penalty of \$1,000 for such refusal.

(b) Joint and several liability**(1) In general**

If a penalty is imposed under this section on any business entity, each officer, employee, or agent of such entity or other contracting party who willfully participated in any act giving rise to such penalty shall be jointly and severally liable with such entity for such penalty.

(2) Affiliated groups

If a business entity described in paragraph (1) is part of an affiliated group (as defined in

section 1504(a)), the parent corporation of such entity shall be jointly and severally liable with such entity for the penalty imposed under this section.

(c) Reasonable cause exception

No penalty shall be imposed under this section with respect to any failure if it is shown that such failure is due to reasonable cause.

(Added Pub. L. 108-357, title VIII, § 859(a), Oct. 22, 2004, 118 Stat. 1617.)

EFFECTIVE DATE

Section effective Jan. 1, 2005, see section 859(c) of Pub. L. 108-357, set out as an Effective Date of 2004 Amendment note under section 4083 of this title.

§ 6718. Failure to display tax registration on vessels**(a) Failure to display registration**

Every operator of a vessel who fails to display proof of registration pursuant to section 4101(a)(3) shall pay a penalty of \$500 for each such failure. With respect to any vessel, only one penalty shall be imposed by this section during any calendar month.

(b) Multiple violations

In determining the penalty under subsection (a) on any person, subsection (a) shall be applied by increasing the amount in subsection (a) by the product of such amount and the aggregate number of penalties (if any) imposed with respect to prior months by this section on such person (or a related person or any predecessor of such person or related person).

(c) Reasonable cause exception

No penalty shall be imposed under this section with respect to any failure if it is shown that such failure is due to reasonable cause.

(Added and amended Pub. L. 108-357, title VIII, §§ 861(b)(1), 862(b), Oct. 22, 2004, 118 Stat. 1618, 1619.)

AMENDMENTS

2004—Subsec. (a). Pub. L. 108-357, § 862(b), substituted “section 4101(a)(3)” for “section 4101(a)(2)”.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 862(b) of Pub. L. 108-357 effective Jan. 1, 2005, see section 862(c) of Pub. L. 108-357, set out as a note under section 4101 of this title.

EFFECTIVE DATE

Pub. L. 108-357, title VIII, § 861(c)(2), Oct. 22, 2004, 118 Stat. 1619, provided that: “The amendments made by subsection (b) [enacting this section] shall apply to penalties imposed after December 31, 2004.”

§ 6719. Failure to register or reregister**(a) Failure to register or reregister**

Every person who is required to register or reregister under section 4101 and fails to do so shall pay a penalty in addition to the tax (if any).

(b) Amount of penalty

The amount of the penalty under subsection (a) shall be—

- (1) \$10,000 for each initial failure to register or reregister, and