

ending September 30, 1987, \$100,000 for the fiscal year ending September 30, 1988, to carry out the provisions of this chapter.

(Pub. L. 92-205, § 6, Dec. 18, 1971, 85 Stat. 736; Pub. L. 93-436, Oct. 5, 1974, 88 Stat. 1212; Pub. L. 94-490, § 6(b), Oct. 13, 1976, 90 Stat. 2362; Pub. L. 96-547, § 2, Dec. 18, 1980, 94 Stat. 3217; Pub. L. 99-272, title VI, § 6081, Apr. 7, 1986, 100 Stat. 135.)

AMENDMENTS

1986—Pub. L. 99-272 authorized appropriation of \$100,000 for fiscal years ending September 30, 1986, 1987, and 1988.

1980—Pub. L. 96-547 amended Pub. L. 96-547, thereby inserting provisions setting forth authorization of appropriations for fiscal year ending Sept. 30, 1981.

1976—Pub. L. 94-490 authorized appropriation of \$200,000 for each of fiscal years 1978, 1979, and 1980.

1974—Pub. L. 93-436 extended authorization of appropriation of \$200,000 for each of fiscal years ending June 30, 1975, 1976, and 1977.

CHAPTER 10—WAR FINANCE CORPORATION

§§ 331 to 374. Omitted

CODIFICATION

Sections referred to War Finance Corporation. They were derived from acts Apr. 5, 1918, ch. 45, §§1-19, 24-28, 300, 302-304, 40 Stat. 506-512, 514, 515; Mar. 3, 1919, ch. 100, §10, 40 Stat. 1314; Jan. 4, 1921, ch. 9, 41 Stat. 1084; Aug. 24, 1921, ch. 80, §§1-3, 5-7, 42 Stat. 181-184; June 10, 1922, ch. 215, §§ 2, 3, 42 Stat. 634; Mar. 4, 1923, ch. 252, title V, §§502, 503, 42 Stat. 1481; Feb. 20, 1924, ch. 37, §§1-4, 43 Stat. 14, 15; Apr. 4, 1928, ch. 315, 45 Stat. 405; May 29, 1928, ch. 901, §1(116), 45 Stat. 995; Mar. 1, 1929, ch. 444, 45 Stat. 1442; Aug. 23, 1935, ch. 614, §203(a), 49 Stat. 704.

War Finance Corporation was abolished and Secretary of Treasury was directed to complete and wind up its affairs and dispose of its assets in accordance with act Mar. 1, 1929, ch. 444, 45 Stat. 1442, not later than Dec. 31, 1939. All its functions, property, and obligations not previously transferred by statute to Secretary of Treasury were transferred to Department of Treasury by Reorg. Plan No. II, of 1939, §2(c), eff. July 1, 1939, 4 F.R. 2731, 53 Stat. 1432, set out in the Appendix to Title 5, Government Organization and Employees. See also sections 401 to 404 of Reorg. Plan No. II of 1939 for provisions relating to transfer of functions, records, property, personnel, and funds.

In a letter addressed to the Speaker of the House of Representatives and dated October 26, 1942, the Acting Secretary of the Treasury transmitted the final report of the affairs of the War Finance Corporation covering the period of its existence from April 5, 1918 through June 30, 1939.

REPEALS

Sections 1, 2, 5 to 19, 200 to 206, 300 and 302 to 306 of act Apr. 5, 1918, ch. 45, 40 Stat. 506 to 512, 514, 515, formerly classified to sections 331 to 347 and 361 to 365 of this title, were repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 643.

Sections 3 and 4 of act Apr. 5, 1918, ch. 45, 40 Stat. 507, which authorized the appointment of Government employees to membership on the Board of Directors of the War Finance Corporation and provided for their compensation, previously omitted from this Code, were repealed by Pub. L. 88-448, title IV, §402(a)(16), Aug. 19, 1964, 78 Stat. 493.

Sections 9 and 10 of act Mar. 3, 1919, ch. 100, 40 Stat. 1313, 1314, formerly classified to section 343 of this title, were repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 644.

Act Jan. 4, 1921, ch. 9, 41 Stat. 1084, formerly classified to section 373 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 644.

Act Aug. 24, 1921, ch. 80, 42 Stat. 181, formerly classified to sections 331, 340, 341, 343, 348 to 352 and 364 of this

title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 645.

Act June 10, 1922, ch. 215, 42 Stat. 634, formerly classified to sections 340 and 343 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 645.

Sections 501 to 503 of act Mar. 4, 1923, ch. 252, 42 Stat. 1480, 1481, formerly classified to sections 340 and 343 of this title, were repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 645.

Act Feb. 20, 1924, ch. 37, 43 Stat. 14, formerly classified to sections 343, 371 and 372 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 645.

Act Apr. 4, 1928, ch. 315, 45 Stat. 405, formerly classified to section 331 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 647.

Act May 29, 1928, ch. 901, §1(116), 45 Stat. 995, formerly classified to section 347 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 647.

Act Mar. 1, 1929, ch. 444, 45 Stat. 1442, formerly classified to section 374 of this title, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 647.

CHAPTER 10A—COLLECTION OF STATE CIGARETTE TAXES

Sec.	Definitions.
375.	Reports to State tobacco tax administrator.
376.	Delivery sales.
376a.	Penalties.
377.	Enforcement.
378.	

§ 375. Definitions

As used in this chapter, the following definitions apply:

(1) Attorney general

The term “attorney general”, with respect to a State, means the attorney general or other chief law enforcement officer of the State.

(2) Cigarette

(A) In general

The term “cigarette”—

- (i) has the meaning given that term in section 2341 of title 18; and
- (ii) includes roll-your-own tobacco (as defined in section 5702 of title 26).

(B) Exception

The term “cigarette” does not include a cigar (as defined in section 5702 of title 26).

(3) Common carrier

The term “common carrier” means any person (other than a local messenger service or the United States Postal Service) that holds itself out to the general public as a provider for hire of the transportation by water, land, or air of merchandise (regardless of whether the person actually operates the vessel, vehicle, or aircraft by which the transportation is provided) between a port or place and a port or place in the United States.

(4) Consumer

The term “consumer”—

- (A) means any person that purchases cigarettes or smokeless tobacco; and
- (B) does not include any person lawfully operating as a manufacturer, distributor, wholesaler, or retailer of cigarettes or smokeless tobacco.

(5) Delivery sale

The term “delivery sale” means any sale of cigarettes or smokeless tobacco to a consumer if—