

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 (b), was repealed by Pub.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”.

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 sec-

tion 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