

total at least as prominently as the more prominently stated of the amount to be paid for such transportation or the amount of such taxes and shall describe such taxes substantially as: “user taxes to pay for airport construction and airway safety and operations”.

(c) Non-tax charges

(1) In general

In the case of transportation by air for which disclosure on the ticket or advertising for such transportation of the amounts paid for passenger taxes is required by subsection (a)(2) or (b)(1)(B), if such amounts are separately disclosed, it shall be unlawful for the disclosure of such amounts to include any amounts not attributable to such taxes.

(2) Inclusion in transportation cost

Nothing in this subsection shall prohibit the inclusion of amounts not attributable to the taxes imposed by subsection (a), (b), or (c) of section 4261 in the disclosure of the amount paid for transportation as required by subsection (a)(1) or (b)(1)(A), or in a separate disclosure of amounts not attributable to such taxes.

(d) Penalty

Any person who violates any provision of subsection (a), (b), or (c) is, for each violation, guilty of a misdemeanor, and upon conviction thereof shall be fined not more than \$100.

(Added Pub. L. 91-258, title II, §203(c)(1), May 21, 1970, 84 Stat. 239; amended Pub. L. 91-680, §3, Jan. 12, 1971, 84 Stat. 2064; Pub. L. 97-248, title II, §281A(b)(1), Sept. 3, 1982, 96 Stat. 567; Pub. L. 112-95, title XI, §1104(a), Feb. 14, 2012, 126 Stat. 151.)

PRIOR PROVISIONS

A prior section 7275, act Aug. 16, 1954, ch. 736, 68 Stat. 866, related to cross references, prior to repeal by Pub. L. 89-44, title VI, §601(i), June 21, 1965, 79 Stat. 155.

AMENDMENTS

2012—Subsecs. (c), (d). Pub. L. 112-95 added subsec. (c), redesignated former subsec. (c) as (d), and, in subsec. (d), substituted “subsection (a), (b), or (c)” for “subsection (a) or (b)”.

1982—Subsec. (a). Pub. L. 97-248 redesignated former par. (1) as pars. (1) and (2) and struck out former par. (2) which provided that a ticket for transportation, if it showed amounts paid with respect to any segment of such transportation, had to comply with former par. (1) with respect to such segments as well as with respect to the sum of the segments.

1971—Subsec. (a)(1). Pub. L. 91-680, §3(a)(1), inserted “and” after “and (b),”.

Subsec. (a)(2), (3). Pub. L. 91-680, §3(a)(2), (3), redesignated par. (3) as (2), and struck out reference to par. (2). Former par. (2), which prohibited airline tickets from separately stating the amount paid for the air transportation and the amount paid for taxes, was struck out.

Subsec. (b)(1). Pub. L. 91-680, §3(b), struck out “only” after “state such cost”.

Subsec. (b)(2). Pub. L. 91-680, §3(b), substituted provisions authorizing advertising to separately state in the prescribed manner the amount paid for the air transportation and the amount paid for taxes, for provisions prohibiting advertising from separately stating the amount paid for the air transportation and the amount paid for taxes.

EFFECTIVE DATE OF 2012 AMENDMENT

Pub. L. 112-95, title XI, §1104(b), Feb. 14, 2012, 126 Stat. 151, provided that: “The amendments made by this section [amending this section] shall apply to taxable transportation provided after March 31, 2012.”

EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-248, title II, §281A(b)(2), Sept. 3, 1982, 96 Stat. 568, as amended by Pub. L. 98-369, div. A, title VII, §714(b), July 18, 1984, 98 Stat. 961, provided that: “The amendment made by paragraph (1) [amending this section] shall apply with respect to transportation beginning after the date of the enactment of this Act [Sept. 3, 1982].”

EFFECTIVE DATE OF 1971 AMENDMENT

Pub. L. 91-680, §4, Jan. 12, 1971, 84 Stat. 2065, provided that: “The amendments made by the third section of this Act [amending this section] shall apply to transportation beginning after June 30, 1970.”

EFFECTIVE DATE

Section applicable to transportation beginning after June 30, 1970, see section 211(b) of Pub. L. 91-258, set out as Effective Date of 1970 Amendment note under section 4041 of this title.

Subchapter C—Forfeitures

Part

- I. Property subject to forfeiture.
- II. Provisions common to forfeitures.

PART I—PROPERTY SUBJECT TO FORFEITURE

Sec.

- 7301. Property subject to tax.
- 7302. Property used in violation of internal revenue laws.
- 7303. Other property subject to forfeiture.
- 7304. Penalty for fraudulently claiming drawback.

§ 7301. Property subject to tax

(a) Taxable articles

Any property on which, or for or in respect whereof, any tax is imposed by this title which shall be found in the possession or custody or within the control of any person, for the purpose of being sold or removed by him in fraud of the internal revenue laws, or with design to avoid payment of such tax, or which is removed, deposited, or concealed, with intent to defraud the United States of such tax or any part thereof, may be seized, and shall be forfeited to the United States.

(b) Raw materials

All property found in the possession of any person intending to manufacture the same into property of a kind subject to tax for the purpose of selling such taxable property in fraud of the internal revenue laws, or with design to evade the payment of such tax, may also be seized, and shall be forfeited to the United States.

(c) Equipment

All property whatsoever, in the place or building, or any yard or enclosure, where the property described in subsection (a) or (b) is found, or which is intended to be used in the making of property described in subsection (a), with intent to defraud the United States of tax or any part thereof, on the property described in subsection (a) may also be seized, and shall be forfeited to the United States.