

paid or duty-free goods as are brought into the zone from customs territory.

(e) Exemption from State and local ad valorem taxation of tangible personal property

Tangible personal property imported from outside the United States and held in a zone for the purpose of storage, sale, exhibition, repackaging, assembly, distribution, sorting, grading, cleaning, mixing, display, manufacturing, or processing, and tangible personal property produced in the United States and held in a zone for exportation, either in its original form or as altered by any of the above processes, shall be exempt from State and local ad valorem taxation.

(June 18, 1934, ch. 590, §15, 48 Stat. 1002; Pub. L. 98-573, title II, §231(b)(1), Oct. 30, 1984, 98 Stat. 2991.)

AMENDMENTS

1984—Subsec. (e). Pub. L. 98-573 added subsec. (e).

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-573, title II, §231(b)(2), Oct. 30, 1984, 98 Stat. 2991, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect on January 1, 1983."

§ 81p. Accounts and recordkeeping

(a) Manner of keeping accounts

The form and manner of keeping the accounts of each zone shall be prescribed by the Board.

(b) Annual report by grantee

Each grantee shall make to the Board annually, and at such other times as it may prescribe, reports on zone operations.

(c) Report to Congress

The Board shall make a report to Congress annually containing a summary of zone operations.

(June 18, 1934, ch. 590, §16, 48 Stat. 1002; Pub. L. 96-609, title II, §204, Dec. 28, 1980, 94 Stat. 3561; Pub. L. 99-386, title II, §203(b), Aug. 22, 1986, 100 Stat. 823.)

AMENDMENTS

1986—Subsec. (b). Pub. L. 99-386, §203(b)(1), substituted "reports on zone operations" for "reports containing a full statement of all the operations, receipts, and expenditures, and such other information as the Board may require".

Subsec. (c). Pub. L. 99-386, §203(b)(2), added subsec. (c) and struck out former subsec. (c) which required the Board to make an annual report to Congress containing a summary of the operation and fiscal condition of each zone, and transmit copies of the annual report of each grantee.

1980—Subsec. (c). Pub. L. 96-609 substituted "by April 1 of each year" for "on the first day of each regular session".

§ 81q. Transfer of grant

The grant shall not be sold, conveyed, transferred, set over, or assigned.

(June 18, 1934, ch. 590, §17, 48 Stat. 1002.)

§ 81r. Revocation of grants

(a) Procedure for revocation

In the event of repeated willful violations of any of the provisions of this chapter by the

grantee, the Board may revoke the grant after four months' notice to the grantee and affording it an opportunity to be heard. The testimony taken before the Board shall be reduced to writing and filed in the records of the Board together with the decision reached thereon.

(b) Attendance of witnesses and production of evidence

In the conduct of any proceeding under this section for the revocation of a grant the Board may compel the attendance of witnesses and the giving of testimony and the production of documentary evidence, and for such purpose may invoke the aid of the district courts of the United States.

(c) Nature of order of revocation; appeal

An order under the provisions of this section revoking the grant issued by the Board shall be final and conclusive, unless within ninety days after its service the grantee appeals to the court of appeals for the circuit in which the zone is located by filing with the clerk of said court a written petition praying that the order of the Board be set aside. Such order shall be stayed pending the disposition of appellate proceedings by the court. The clerk of the court in which such a petition is filed shall immediately cause a copy thereof to be delivered to the Board and it shall thereupon file in the court the record in the proceedings held before it under this section, as provided in section 2112 of title 28. The testimony and evidence taken or submitted before the Board, duly certified and filed as a part of the record, shall be considered by the court as the evidence in the case.

(June 18, 1934, ch. 590, §18, 48 Stat. 1002; June 25, 1948, ch. 646, §32(a), 62 Stat. 991; May 24, 1949, ch. 139, §127, 63 Stat. 107; Pub. L. 85-791, §11, Aug. 28, 1958, 72 Stat. 945.)

AMENDMENTS

1958—Subsec. (c). Pub. L. 85-791 substituted "thereupon file in the court" for "forthwith prepare, certify, and file in the court a full and accurate transcript of" and "as provided in section 2112 of title 28" for "the charges, the evidence, and the order revoking the grant" in third sentence.

CHANGE OF NAME

Act June 25, 1948, eff. Sept. 1, 1948, as amended by act May 24, 1949, substituted "court of appeals" for "circuit court of appeals".

§ 81s. Offenses

In case of a violation of this chapter, or any regulation under this chapter, by the grantee, any officer, agent or employee thereof responsible for or permitting any such violation shall be subject to a fine of not more than \$1,000. Each day during which a violation continues shall constitute a separate offense.

(June 18, 1934, ch. 590, §19, 48 Stat. 1003.)

§ 81t. Separability

If any provision of this chapter or the application of such provision to certain circumstances be held invalid, the remainder of this chapter and the application of such provisions to circumstances other than those as to which it is held invalid shall not be affected thereby.

(June 18, 1934, ch. 590, § 20, 48 Stat. 1003.)

§ 81u. Right to alter, amend, or repeal chapter

The right to alter, amend, or repeal this chapter is reserved.

(June 18, 1934, ch. 590, § 21, 48 Stat. 1003.)

CHAPTER 2—THE TARIFF COMMISSION

CODIFICATION

Sections related to the United States Tariff Commission as it existed prior to act June 17, 1930, ch. 497, 46 Stat. 696.

CHANGE OF NAME

United States Tariff Commission redesignated United States International Trade Commission by Pub. L. 93-618, title I, § 171, Jan. 3, 1975, 88 Stat. 2009. See section 2231(a) of this title.

§§ 91, 92. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 643

Section 91, act Sept. 8, 1916, ch. 463, § 700, 39 Stat. 795, related to organization of the Commission. See section 1330 of this title.

Section 92, act Sept. 8, 1916, § 701, 39 Stat. 795, related to general power and personnel of the Commission. See section 1331 of this title.

§ 93. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762

Section, act Sept. 21, 1922, ch. 356, title III, § 318d, 42 Stat. 947, related to establishment of an office at the port of New York. See section 1331 of this title.

§ 94. Omitted

CODIFICATION

Section, act July 19, 1919, ch. 24, 41 Stat. 182, providing that the disbursing clerk of the Treasury Department should act in a similar capacity for the Commission, was a proviso repeated in successive appropriation acts but which has not been repeated in recent years.

§ 95. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762

Section, act Sept. 21, 1922, ch. 356, title III, § 318(e), 42 Stat. 947, related to adoption of an official seal, and judicial notice thereof. See section 1331 of this title.

§§ 96 to 98. Omitted

CODIFICATION

Section 96, act Sept. 8, 1916, ch. 463, § 702, 39 Stat. 796, related to investigation of administration and fiscal and industrial effects of the customs laws. See section 1332(a) of this title.

Section 97, act Sept. 8, 1916, ch. 463, § 703, 39 Stat. 796, related to conveyance of information to committees of Congress. See section 1332(g) of this title.

Section 98, act Sept. 8, 1916, ch. 463, § 704, 39 Stat. 796, related to investigative powers of the Commission over commercial transactions and relations with foreign countries. See section 1332(b) of this title.

§ 99. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 643

Section, act Sept. 8, 1916, ch. 463, § 705, 39 Stat. 796, related to transfer of certain employees to the Commission.

§ 100. Omitted

CODIFICATION

Section, act Sept. 8, 1916, ch. 463, § 706, 39 Stat. 797, as amended by act Sept. 21, 1922, ch. 356, title III, § 318(f),

42 Stat. 947, related to testimony and production of papers. See section 1333(a) to (e) of this title.

§ 101. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 643

Section, act Sept. 8, 1916, ch. 463, § 707, 39 Stat. 797, related to cooperation by the Commission with other agencies. See section 1334 of this title.

§§ 102 to 104. Repealed. June 17, 1930, ch. 497, title IV, § 651(a)(1), 46 Stat. 762

Section 102, act Sept. 21, 1922, ch. 356, title III, § 318(a), 42 Stat. 948, related to conveyance of conversion and production cost information to the President and Congress. See section 1332(d) of this title.

Section 103, act Sept. 21, 1922, ch. 356, title III, § 318(c), 42 Stat. 947, related to powers of the commission under title VII of the Revenue Act of 1916 and its power to require statements by importers and any American grower, producer, manufacturer, or seller as to their selling prices in the United States.

Section 104, act Sept. 21, 1922, ch. 356, title III, § 318(b), 42 Stat. 947, defined the terms "article" and "import costs". See section 1332(e) of this title.

§ 105. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 643

Section, act Sept. 8, 1916, ch. 463, § 708, 39 Stat. 798, related to unauthorized divulging of information and punishment for offenses.

§ 106. Omitted

CODIFICATION

Section, act Sept. 8, 1916, ch. 463, § 709, 39 Stat. 798, authorized an annual appropriation to defray the expenses of the Commission. Since the passage of the Tariff Act of June 17, 1930, ch. 497, 46 Stat. 590, appropriations for the Commission have been made in annual Executive Office appropriation bills.

§ 107. Repealed. Oct. 10, 1940, ch. 851, § 4, 54 Stat. 1111

Section, act Feb. 20, 1929, ch. 270, 45 Stat. 1243 (repeated as a proviso in subsequent appropriations for the Commission), related to procurement of supplies and services. Act February 20, 1929, and the similar provisos in subsequent appropriation acts were repealed by act Oct. 10, 1940. A similar provision was enacted by act Oct. 10, 1940, as part of the consolidated exceptions to section 5 of former Title 41, Public Contracts. For disposition of sections of former Title 41, see Disposition Table preceding section 101 of Title 41.

CHAPTER 3—THE TARIFF AND RELATED PROVISIONS

SUBTITLE I—DUTIABLE LIST

Sec.
121. Repealed.

SUBTITLE II—FREE LIST

122. Repealed.

SUBTITLE III—SPECIAL PROVISIONS

CUBA AND CANAL ZONE

123 to 125. Repealed, Transferred, or Omitted.
126. Imports from Canal Zone.

COUNTERVAILING AND DISCRIMINATING DUTY

127, 128. Repealed.
129. Discriminating duties.

COUNTRY OF ORIGIN

130 to 133. Repealed.