1958—Pub. L. 85–859 substituted ''tobacco products and cigarette papers and tubes'' for ''articles''.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85–859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85–859, set out as an Effective Date note under section 5001 of this title.

[§ 5707. Repealed. Pub. L. 89–44, title V, § 501(g), June 21, 1965, 79 Stat. 150]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 709; Mar. 30, 1955, ch. 18, § 3(b)(3), 69 Stat. 15; Mar. 29, 1956, ch. 115, § 3(b)(3), 70 Stat. 67; Mar. 29, 1957, Pub. L. 85–12, § 3(b)(3), 71 Stat. 10; June 30, 1958, Pub. L. 85–475, § 3(b)(3), 72 Stat. 259; Sept. 2, 1958, Pub. L. 85–859, title II, § 202, 72 Stat. 1419; June 30, 1959, Pub. L. 86–75, § 3(b)(2), 73 Stat. 158; June 30, 1960, Pub. L. 86–564, title II, § 202(b)(2), 74 Stat. 291; June 30, 1961, Pub. L. 87–72, § 3(b)(2), 75 Stat. 193; June 28, 1962, Pub. L. 87–508, § 3(b)(2), 76 Stat. 114; June 29, 1963, Pub. L. 88–52, § 3(b)(1)(B), 77 Stat. 72; June 30, 1964, Pub. L. 88–348, § 2(b)(1)(B), 78 Stat. 237, made provision for floor stocks refunds on cigarettes, set limitations on eligibility for credit or refunds, and made applicable existing penalty and administrative procedures.

EFFECTIVE DATE OF REPEAL

Repeal applicable on and after July 1, 1965, see section 701(d) of Pub. L. 89–44, set out as an Effective Date of 1965 Amendment note under section 5701 of this title.

§ 5708. Losses caused by disaster

(a) Authorization

Where the President has determined under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, that a ''major disaster'' as defined in such Act has occurred in any part of the United States, the Secretary shall pay (without interest) an amount equal to the amount of the internal revenue taxes paid or determined and customs duties paid on tobacco products and cigarette papers and tubes removed, which were lost, rendered unmarketable, or condemned by a duly authorized official by reason of such disaster occurring in such part of the United States on and after the effective date of this section, if such tobacco products or cigarette papers or tubes were held and intended for sale at the time of such disaster. The payments authorized by this section shall be made to the person holding such tobacco products or cigarette papers or tubes for sale at the time of the disaster.

(b) Claims

No claim shall be allowed under this section unless—

(1) filed within 6 months after the date on which the President makes the determination that the disaster referred to in subsection (a) has occurred; and

(2) the claimant furnishes proof to the satisfaction of the Secretary that—

(A) he was not indemnified by any valid claim of insurance or otherwise in respect of the tax, or tax and duty, on the tobacco products or cigarette papers or tubes covered by the claim, and

(B) he is entitled to payment under this section.

Claims under this section shall be filed under such regulations as the Secretary shall prescribe.

(c) Destruction of tobacco products or cigarette papers or tubes

Before the Secretary makes payment under this section in respect of the tax, or tax and duty, on the tobacco products or cigarette papers or tubes condemned by a duly authorized official or rendered unmarketable, such tobacco products or cigarette papers or tubes shall be destroyed under such supervision as the Secretary may prescribe, unless such tobacco products or cigarette papers or tubes were previously destroyed under supervision satisfactory to the Secretary.

(d) Other laws applicable

All provisions of law, including penalties, applicable in respect of internal revenue taxes on tobacco products and cigarette papers and tubes shall, insofar as applicable and not inconsistent with this section, be applied in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of such taxes.

(Added Pub. L. 85–859, title II, § 202, Sept. 2, 1958, 72 Stat. 1420; amended Pub. L. 91–606, title III, § 301(j), Dec. 31, 1970, 84 Stat. 1759; Pub. L. 93–288, title VII, § 702(j), formerly title VI, § 602(j), May 22, 1974, 88 Stat. 164, renumbered title VII, § 702(j), Pub. L. 103–337, div. C, title XXXIV, § 3411(a)(1), (2), Oct. 5, 1994, 108 Stat. 3100; Pub. L. 94–455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 100–707, title I, § 109(l), Nov. 23, 1988, 102 Stat. 4709; Pub. L. 108–311, title IV, § 408(a)(7)(E), Oct. 4, 2004, 118 Stat. 1191.)

REFERENCES IN TEXT

The Robert T. Stafford Disaster Relief and Emergency Assistance Act, referred to in subsec. (a), is Pub. L. 93–288, May 22, 1974, 88 Stat. 143, as amended, which is classified principally to chapter 68 (§ 5121 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 5121 of Title 42 and Tables.

AMENDMENTS

2004—Subsec. (a). Pub. L. 108–311 inserted ''Robert T. Stafford'' before ''Disaster Relief and Emergency Assistance Act''.

1988—Subsec. (a). Pub. L. 100–707 substituted ''and Emergency Assistance Act'' for ''Act of 1974''.

1976—Pub. L. 94–455 struck out ''or his delegate'' after ''Secretary'' wherever appearing.

1974—Subsec. (a). Pub. L. 93–288 substituted ''Disaster Relief Act of 1974'' for ''Disaster Relief Act of 1970''.

1970—Subsec. (a). Pub. L. 91–606 substituted ''Disaster Relief Act of 1970'' for ''Act of September 30, 1950 (42 U.S.C. 1855)''.

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93–288 effective Apr. 1, 1974, see section 605 of Pub. L. 93–288, formerly set out as an Effective Date note under section 5121 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91–606 effective Dec. 31, 1970, see section 304 of Pub. L. 91–606, set out as a note under section 165 of this title.

EFFECTIVE DATE

Section effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85–859, set out as a note under section 5001 of this title.

LOSSES OF TOBACCO PRODUCTS CAUSED BY DISASTER

Pub. L. 85–859, title II, § 209, Sept. 2, 1958, 72 Stat. 1434, authorized payments, without interest, of amounts