

tion [enacting this section] shall apply to requests made after the date of the enactment of this Act [July 22, 1998].”

PART II—PENALTIES APPLICABLE TO CERTAIN TAXES

Sec.	
7231.	Failure to obtain license for collection of foreign items.
7232.	Failure to register or reregister under section 4101, false representations of registration status, etc.
[7233 to 7241. Repealed.]	

AMENDMENTS

2005—Pub. L. 109-59, title XI, § 11164(b)(4), Aug. 10, 2005, 119 Stat. 1976, inserted “or reregister” after “register” in item 7232.

1997—Pub. L. 105-34, title X, § 1032(e)(12)(C), Aug. 5, 1997, 111 Stat. 935, added item 7232 and struck out former item 7232 “Failure to register, or false statement by manufacturer or producer of gasoline, diesel fuel, or aviation fuel”.

1996—Pub. L. 104-188, title I, § 1704(t)(20)(B), Aug. 20, 1996, 110 Stat. 1888, struck out “lubricating oil,” after “gasoline,” in item 7232.

1990—Pub. L. 101-508, title XI, § 11801(c)(22)(D)(ii), Nov. 5, 1990, 104 Stat. 1388-528, struck out item 7240 “Officials investing or speculating in sugar”.

1988—Pub. L. 100-647, title III, § 3001(b)(3)(C), Nov. 10, 1988, 102 Stat. 3615, substituted “, lubricating oil, diesel fuel, or aviation fuel” for “or lubricating oil” in item 7232.

Pub. L. 100-418, title I, § 1941(b)(3)(F), Aug. 23, 1988, 102 Stat. 1324, struck out item 7241 “Willful failure to furnish certain information regarding windfall profit tax on domestic crude oil”.

1980—Pub. L. 96-223, title I, § 101(e)(2), Apr. 2, 1980, 94 Stat. 252, added item 7241.

1976—Pub. L. 94-455, title XIX, §§ 1904(b)(7)(B)(ii), (8)(D)(ii), (9)(B)(ii), (10)(F)(ii), 1952(n)(2)(B), Oct. 4, 1976, 90 Stat. 1815, 1816, 1818, 1846, struck out items 7233 “Failure to pay, or attempt to evade payment of, tax on cotton futures, and other violations”, 7234 “Violation of laws relating to oleomargarine or adulterated butter operations”, 7235 “Violation of laws relating to adulterated butter and process or renovated butter”, 7239 “Violations of laws relating to white phosphorus matches”, and 7241 “Penalty for fraudulent equalization tax certificates”.

1974—Pub. L. 93-490, § 3(b)(2), Oct. 26, 1974, 88 Stat. 1467, struck out item 7236 “Violation of laws relating to filled cheese”.

1970—Pub. L. 91-513, title III, § 1101(b)(4)(B), Oct. 27, 1970, 84 Stat. 1292, struck out items 7237 “Violation of laws relating to narcotic drugs and to marihuana” and 7238 “Violation of laws relating to opium for smoking”.

1965—Pub. L. 89-44, title VIII, § 802(b)(6), June 21, 1965, 79 Stat. 159, struck out “or give bond” after “Failure to register” in item 7232.

1964—Pub. L. 88-563, § 6(c)(2), Sept. 2, 1964, 78 Stat. 847, inserted item 7241.

§ 7231. Failure to obtain license for collection of foreign items

Any person required by section 7001 (relating to collection of certain foreign items) to obtain a license who knowingly undertakes to collect the payments described in section 7001 without having obtained a license therefor, or without complying with regulations prescribed under section 7001, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 1 year, or both.

(Aug. 16, 1954, ch. 736, 68A Stat. 857.)

§ 7232. Failure to register or reregister under section 4101, false representations of registration status, etc.

Every person who fails to register or reregister as required by section 4101, or who in connection with any purchase of any taxable fuel (as defined in section 4083) or aviation fuel falsely represents himself to be registered as provided by section 4101, or who willfully makes any false statement in an application for registration or reregistration under section 4101, shall, upon conviction thereof, be fined not more than \$10,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.

(Aug. 16, 1954, ch. 736, 68A Stat. 858; Pub. L. 89-44, title VIII, § 802(b)(4), June 21, 1965, 79 Stat. 159; Pub. L. 100-647, title III, § 3001(b)(3)(A), (B), Nov. 10, 1988, 102 Stat. 3614; Pub. L. 104-188, title I, § 1704(t)(20)(A), Aug. 20, 1996, 110 Stat. 1888; Pub. L. 105-34, title X, § 1032(e)(12)(A), (B), Aug. 5, 1997, 111 Stat. 935; Pub. L. 105-206, title VI, § 6010(h)(2), July 22, 1998, 112 Stat. 815; Pub. L. 108-357, title VIII, § 863(b), Oct. 22, 2004, 118 Stat. 1620; Pub. L. 109-59, title XI, § 11164(b)(2), Aug. 10, 2005, 119 Stat. 1975.)

AMENDMENTS

2005—Pub. L. 109-59 inserted “or reregister” after “register” in section catchline and text and “or reregistration” after “registration” in text.

2004—Pub. L. 108-357 substituted “\$10,000” for “\$5,000”.

1998—Pub. L. 105-206 provided that amendment made by section 1032(e)(12)(A) of Pub. L. 105-34 shall be applied as if “gasoline, diesel fuel,” were the material proposed to be stricken. See 1997 Amendment note below.

1997—Pub. L. 105-34, § 1032(e)(12)(B), amended section catchline generally. Prior to amendment, catchline read as follows: “Failure to register, or false statement by manufacturer or producer of gasoline, diesel fuel, or aviation fuel”.

Pub. L. 105-34, § 1032(e)(12)(A), which directed the substitution of “any taxable fuel (as defined in section 4083)” for “gasoline, lubricating oil, diesel fuel”, was executed by making the substitution for “gasoline, diesel fuel,” to reflect the probable intent of Congress. See 1998 Amendment note above.

1996—Pub. L. 104-188 struck out “lubricating oil,” after “gasoline,” in section catchline and text.

1988—Pub. L. 100-647 substituted “, lubricating oil, diesel fuel, or aviation fuel” for “or lubricating oil” in section catchline and in text.

1965—Pub. L. 89-44 struck out “or give bond” after “Failure to register” in section catchline and “or give bond” after “register” and “and bonded” after “registered” in text.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 applicable to actions, or failures to act, after Aug. 10, 2005, see section 11164(c) of Pub. L. 109-59, set out as a note under section 4101 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to penalties imposed after Dec. 31, 2004, see section 863(e) of Pub. L. 108-357, set out as an Effective Date note under section 6719 of this title.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of