

Pub. L. 100-418, set out as an Effective Date of 1988 Amendment note under section 164 of this title.

### Subchapter B—Other Offenses

Sec.	
7261.	Representation that retailers' excise tax is excluded from price of article.
7262.	Violation of occupational tax laws relating to wagering—failure to pay special tax.
[7263 to 7267.	Repealed.]
7268.	Possession with intent to sell in fraud of law or to evade tax.
7269.	Failure to produce records.
7270.	Insurance policies.
7271.	Penalties for offenses relating to stamps.
7272.	Penalty for failure to register or reregister.
7273.	Penalties for offenses relating to special taxes.
[7274.	Repealed.]
7275.	Penalty for offenses relating to certain airline tickets and advertising.

#### AMENDMENTS

2005—Pub. L. 109-59, title XI, §11164(b)(4), Aug. 10, 2005, 119 Stat. 1976, inserted “or reregister” after “register” in item 7272.

1976—Pub. L. 94-455, title XIX, §§1904(b)(7)(C)(ii), (8)(E)(ii), (9)(C)(ii), 1952(n)(3)(B), Oct. 4, 1976, 90 Stat. 1815, 1816, 1846, struck out items 7263 “Penalties relating to cotton futures”, 7264 “Offenses relating to renovated or adulterated butter”, 7265 “Other offenses relating to oleomargarine or adulterated butter operations”, 7267 “Offenses relating to white phosphorus matches”, and 7274 “Penalty for offenses relating to white phosphorus matches”.

1974—Pub. L. 93-490, §3(b)(4), Oct. 26, 1974, 88 Stat. 1467, struck out item 7266 “Offenses relating to filled cheese”.

1970—Pub. L. 91-258, title II, §203(c)(2), May 21, 1970, 84 Stat. 239, added item 7275.

1965—Pub. L. 89-44, title VI, §601(i), June 21, 1965, 79 Stat. 155, struck out item 7275 “Failure to print correct price on tickets”.

#### § 7261. Representation that retailers' excise tax is excluded from price of article

Whoever, in connection with the sale or lease, or offer for sale or lease, of any article taxable under chapter 31, makes any statement, written or oral, in advertisement or otherwise, intended or calculated to lead any person to believe that the price of the article does not include the tax imposed by chapter 31, shall on conviction thereof be fined not more than \$1,000.

(Aug. 16, 1954, ch. 736, 68A Stat. 862.)

#### § 7262. Violation of occupational tax laws relating to wagering—failure to pay special tax

Any person who does any act which makes him liable for special tax under subchapter B of chapter 35 without having paid such tax, shall, besides being liable to the payment of the tax, be fined not less than \$1,000 and not more than \$5,000.

(Aug. 16, 1954, ch. 736, 68A Stat. 862.)

#### [§ 7263. Repealed. Pub. L. 94-455, title XIX, § 1952(n)(3)(A), Oct. 4, 1976, 90 Stat. 1846]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 862, provided penalties for violations related to cotton futures.

#### EFFECTIVE DATE OF REPEAL

Repeal effective on 90th day after Oct. 4, 1976, see section 1952(o) of Pub. L. 94-455, set out as an Effective Date note under section 15b of Title 7, Agriculture.

#### [§ 7264. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(9)(C)(i), Oct. 4, 1976, 90 Stat. 1816]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 863, provided the penalty for offenses relating to renovated or adulterated butter.

#### EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

#### [§ 7265. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(7)(C)(i), Oct. 4, 1976, 90 Stat. 1815]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 863, provided penalties for offenses relating to oleomargarine or adulterated butter operations.

#### EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

#### [§ 7266. Repealed. Pub. L. 93-490, § 3(b)(3), Oct. 26, 1974, 88 Stat. 1467]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 863, set out offenses and penalties relating to filled cheese.

#### EFFECTIVE DATE OF REPEAL

Repeal applicable to filled cheese manufactured, imported, or sold after Oct. 26, 1974, see section 3(c) of Pub. L. 93-490, set out as a note under sections 4831 to 4834 of this title.

#### [§ 7267. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(8)(E)(i), Oct. 4, 1976, 90 Stat. 1816]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 864, provided penalties for offenses relating to white phosphorus matches.

#### EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

#### § 7268. Possession with intent to sell in fraud of law or to evade tax

Every person who shall have in his custody or possession any goods, wares, merchandise, articles, or objects on which taxes are imposed by law, for the purpose of selling the same in fraud of the internal revenue laws, or with design to avoid payment of the taxes imposed thereon, shall be liable to a penalty of \$500 or not less than double the amount of taxes fraudulently attempted to be evaded.

(Aug. 16, 1954, ch. 736, 68A Stat. 865.)

#### § 7269. Failure to produce records

Whoever fails to comply with any duty imposed upon him by section 6018, 6036 (in the case of an executor), or 6075(a), or, having in his possession or control any record, file, or paper, containing or supposed to contain any information concerning the estate of the decedent, or, having in his possession or control any property comprised in the gross estate of the decedent, fails to exhibit the same upon request to the Secretary who desires to examine the same in the