

§ 6718. Failure to display tax registration on vessels

(a) Failure to display registration

Every operator of a vessel who fails to display proof of registration pursuant to section 4101(a)(3) shall pay a penalty of \$500 for each such failure. With respect to any vessel, only one penalty shall be imposed by this section during any calendar month.

(b) Multiple violations

In determining the penalty under subsection (a) on any person, subsection (a) shall be applied by increasing the amount in subsection (a) by the product of such amount and the aggregate number of penalties (if any) imposed with respect to prior months by this section on such person (or a related person or any predecessor of such person or related person).

(c) Reasonable cause exception

No penalty shall be imposed under this section with respect to any failure if it is shown that such failure is due to reasonable cause.

(Added and amended Pub. L. 108-357, title VIII, §861(b)(1), 862(b), Oct. 22, 2004, 118 Stat. 1618, 1619.)

AMENDMENTS

2004—Subsec. (a). Pub. L. 108-357, §862(b), substituted “section 4101(a)(3)” for “section 4101(a)(2)”.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 862(b) of Pub. L. 108-357 effective Jan. 1, 2005, see section 862(c) of Pub. L. 108-357, set out as a note under section 4101 of this title.

EFFECTIVE DATE

Pub. L. 108-357, title VIII, §861(c)(2), Oct. 22, 2004, 118 Stat. 1619, provided that: “The amendments made by subsection (b) [enacting this section] shall apply to penalties imposed after December 31, 2004.”

§ 6719. Failure to register or reregister

(a) Failure to register or reregister

Every person who is required to register or reregister under section 4101 and fails to do so shall pay a penalty in addition to the tax (if any).

(b) Amount of penalty

The amount of the penalty under subsection (a) shall be—

- (1) \$10,000 for each initial failure to register or reregister, and
- (2) \$1,000 for each day thereafter such person fails to register or reregister.

(c) Reasonable cause exception

No penalty shall be imposed under this section with respect to any failure if it is shown that such failure is due to reasonable cause.

(Added Pub. L. 108-357, title VIII, §863(c)(1), Oct. 22, 2004, 118 Stat. 1620; amended Pub. L. 109-59, title XI, §11164(b)(1), Aug. 10, 2005, 119 Stat. 1975.)

AMENDMENTS

2005—Pub. L. 109-59, §11164(b)(1)(C), inserted “or reregister” after “register” in section catchline.

Subsecs. (a), (b). Pub. L. 109-59, §11164(b)(1)(A), (B), inserted “or reregister” after “register” wherever appearing.

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

Pub. L. 108-357, title VIII, §863(e), Oct. 22, 2004, 118 Stat. 1620, provided that: “The amendments made by this section [enacting this section and section 6725 of this title and amending sections 7232 and 7272 of this title] shall apply to penalties imposed after December 31, 2004.”

§ 6720. Fraudulent acknowledgments with respect to donations of motor vehicles, boats, and airplanes

Any donee organization required under section 170(f)(12)(A) to furnish a contemporaneous written acknowledgment to a donor which knowingly furnishes a false or fraudulent acknowledgment, or which knowingly fails to furnish such acknowledgment in the manner, at the time, and showing the information required under section 170(f)(12), or regulations prescribed thereunder, shall for each such act, or for each such failure, be subject to a penalty equal to—

(1) in the case of an acknowledgment with respect to a qualified vehicle to which section 170(f)(12)(A)(ii) applies, the greater of—

(A) the product of the highest rate of tax specified in section 1 and the sales price stated on the acknowledgment, or

(B) the gross proceeds from the sale of such vehicle, and

(2) in the case of an acknowledgment with respect to any other qualified vehicle to which section 170(f)(12) applies, the greater of—

(A) the product of the highest rate of tax specified in section 1 and the claimed value of the vehicle, or

(B) \$5,000.

(Added Pub. L. 108-357, title VIII, §884(b)(1), Oct. 22, 2004, 118 Stat. 1634.)

EFFECTIVE DATE

Section applicable to contributions made after Dec. 31, 2004, see section 884(c) of Pub. L. 108-357, set out as an Effective Date of 2004 Amendments note under section 170 of this title.

§ 6720A. Penalty with respect to certain adulterated fuels

(a) In general

Any person who knowingly transfers for resale, sells for resale, or holds out for resale any liquid for use in a diesel-powered highway vehicle or a diesel-powered train which does not meet applicable EPA regulations (as defined in section 45H(c)(3)), shall pay a penalty of \$10,000 for each such transfer, sale, or holding out for resale, in addition to the tax on such liquid (if any).

(b) Penalty in the case of retailers

Any person who knowingly holds out for sale (other than for resale) any liquid described in subsection (a), shall pay a penalty of \$10,000 for each such holding out for sale, in addition to the tax on such liquid (if any).

(Added Pub. L. 109-59, title XI, §11167(a), Aug. 10, 2005, 119 Stat. 1977.)