

a trade or business on which a special tax is imposed by such subtitle) who fails to register with the Secretary as required by this title or by regulations issued thereunder shall be liable to a penalty of \$50 (\$10,000 in the case of a failure to register or reregister under section 4101).

(b) Cross references

For provisions relating to persons required by this title to register, see sections 4101, 4412, and 7011.

(Aug. 16, 1954, ch. 736, 68A Stat. 866; Pub. L. 85-475, §4(b)(8), June 30, 1958, 72 Stat. 260; Pub. L. 85-859, title II, §204(6), (7), Sept. 2, 1958, 72 Stat. 1429; Pub. L. 89-44, title VI, §601(h), June 21, 1965, 79 Stat. 155; Pub. L. 94-455, title XIX, §§1904(b)(8)(F), 1906(a)(42), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1816, 1830, 1834; Pub. L. 108-357, title VIII, §863(a), Oct. 22, 2004, 118 Stat. 1619; Pub. L. 109-59, title XI, §11164(b)(3), Aug. 10, 2005, 119 Stat. 1975.)

AMENDMENTS

2005—Pub. L. 109-59, §11164(b)(3)(B), inserted “or reregister” after “register” in section catchline.

Subsec. (a). Pub. L. 109-59, §11164(b)(3)(A), inserted “or reregister” after “failure to register”.

2004—Subsec. (a). Pub. L. 108-357 inserted “(\$10,000 in the case of a failure to register under section 4101)” after “\$50”.

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (b). Pub. L. 94-455, §§1904(b)(8)(F), 1906(a)(42), struck out “4722, 4753, 4804(d),” after “4412.”

1965—Subsec. (b). Pub. L. 89-44 struck out “4455,” after “4412.”

1958—Subsec. (a). Pub. L. 85-859, §204(6), excluded persons required to register under subtitle E and persons engaging in a trade or business on which a special tax is imposed by such subtitle.

Subsec. (b). Pub. L. 85-859, §204(7), struck out references to sections 5802 and 5841 of this title.

Subsec. (b). Pub. L. 85-475 struck out reference to section 4273.

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 1976 AMENDMENT

Amendment by section 1904(b)(8)(F) of Pub. L. 94-455 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 a note under section 4041 of this title.

Amendment by section 1906(a)(42), (b)(13)(A) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94-455, set out as a note under section 6013 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 to take effect in a manner consistent with effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

EFFECTIVE DATE OF 1958 AMENDMENTS

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.

For effective date of amendment by Pub. L. 85-475, see section 4(c) of Pub. L. 85-475, set out as a note under section 6415 of this title.

§ 7273. Penalties for offenses relating to special taxes

Any person who shall fail to place and keep stamps denoting the payment of the special tax as provided in section 6806 shall be liable to a penalty (not less than \$10) equal to the special tax for which his business rendered him liable, unless such failure is shown to be due to reasonable cause. If such failure to comply with section 6806 is through willful neglect or refusal, then the penalty shall be double the amount above prescribed.

(Aug. 16, 1954, ch. 736, 68A Stat. 866; Pub. L. 90-618, title II, §205, Oct. 22, 1968, 82 Stat. 1235.)

AMENDMENTS

1968—Pub. L. 90-618 redesignated former subsec. (a) as existing provisions, struck out heading “General rule”, all references to subsecs. (a) or (b) of section 6806 of this title, provision that nothing in this subsec. affects the liability of any person doing any act, etc., upon which a special tax is imposed for such special tax, and struck out subsec. (b) setting forth penalties for the failure to comply with the provisions of section 6806(c) of this title.

EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-618 effective Oct. 22, 1968, see section 207 of Pub. L. 90-618, set out as an Effective Date note under section 5801 of this title.

[§ 7274. 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. 866, 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.

§ 7275. Penalty for offenses relating to certain airline tickets and advertising

(a) Tickets

In the case of transportation by air all of which is taxable transportation (as defined in section 4262), the ticket for such transportation shall show the total of—

- (1) the amount paid for such transportation, and
- (2) the taxes imposed by subsections (a) and (b) of section 4261.

(b) Advertising

In the case of transportation by air all of which is taxable transportation (as defined in section 4262) or would be taxable transportation if section 4262 did not include subsection (b) thereof, any advertising made by or on behalf of any person furnishing such transportation (or offering to arrange such transportation) which states the cost of such transportation shall—

- (1) state such cost as the total of (A) the amount to be paid for such transportation, and (B) the taxes imposed by sections 4261(a), (b), and (c), and

(2) if any such advertising states separately the amount to be paid for such transportation or the amount of such taxes, state such total at least as prominently as the more prominently stated of the amount to be paid for such transportation or the amount of such taxes and shall describe such taxes substantially as: “user taxes to pay for airport construction and airway safety and operations”.

(c) Non-tax charges

(1) In general

In the case of transportation by air for which disclosure on the ticket or advertising for such transportation of the amounts paid for passenger taxes is required by subsection (a)(2) or (b)(1)(B), if such amounts are separately disclosed, it shall be unlawful for the disclosure of such amounts to include any amounts not attributable to such taxes.

(2) Inclusion in transportation cost

Nothing in this subsection shall prohibit the inclusion of amounts not attributable to the taxes imposed by subsection (a), (b), or (c) of section 4261 in the disclosure of the amount paid for transportation as required by subsection (a)(1) or (b)(1)(A), or in a separate disclosure of amounts not attributable to such taxes.

(d) Penalty

Any person who violates any provision of subsection (a), (b), or (c) is, for each violation, guilty of a misdemeanor, and upon conviction thereof shall be fined not more than \$100.

(Added Pub. L. 91-258, title II, §203(c)(1), May 21, 1970, 84 Stat. 239; amended Pub. L. 91-680, §3, Jan. 12, 1971, 84 Stat. 2064; Pub. L. 97-248, title II, §281A(b)(1), Sept. 3, 1982, 96 Stat. 567; Pub. L. 112-95, title XI, §1104(a), Feb. 14, 2012, 126 Stat. 151; Pub. L. 115-141, div. U, title IV, §401(a)(323), Mar. 23, 2018, 132 Stat. 1199.)

PRIOR PROVISIONS

A prior section 7275, act Aug. 16, 1954, ch. 736, 68 Stat. 866, related to cross references, prior to repeal by Pub. L. 89-44, title VI, §601(i), June 21, 1965, 79 Stat. 155.

AMENDMENTS

2018—Subsec. (b)(2). Pub. L. 115-141 substituted “taxes, state” for “taxes, shall state”.

2012—Subsecs. (c), (d). Pub. L. 112-95 added subsec. (c), redesignated former subsec. (c) as (d), and, in subsec. (d), substituted “subsection (a), (b), or (c)” for “subsection (a) or (b)”.

1982—Subsec. (a). Pub. L. 97-248 redesignated former par. (1) as pars. (1) and (2) and struck out former par. (2) which provided that a ticket for transportation, if it showed amounts paid with respect to any segment of such transportation, had to comply with former par. (1) with respect to such segments as well as with respect to the sum of the segments.

1971—Subsec. (a)(1). Pub. L. 91-680, §3(a)(1), inserted “and” after “and (b),”.

Subsec. (a)(2), (3). Pub. L. 91-680, §3(a)(2), (3), redesignated par. (3) as (2), and struck out reference to par. (2). Former par. (2), which prohibited airline tickets from separately stating the amount paid for the air transportation and the amount paid for taxes, was struck out.

Subsec. (b)(1). Pub. L. 91-680, §3(b), struck out “only” after “state such cost”.

Subsec. (b)(2). Pub. L. 91-680, §3(b), substituted provisions authorizing advertising to separately state in the

prescribed manner the amount paid for the air transportation and the amount paid for taxes, for provisions prohibiting advertising from separately stating the amount paid for the air transportation and the amount paid for taxes.

EFFECTIVE DATE OF 2012 AMENDMENT

Pub. L. 112-95, title XI, §1104(b), Feb. 14, 2012, 126 Stat. 151, provided that: “The amendments made by this section [amending this section] shall apply to taxable transportation provided after March 31, 2012.”

EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-248, title II, §281A(b)(2), Sept. 3, 1982, 96 Stat. 568, as amended by Pub. L. 98-369, div. A, title VII, §714(b), July 18, 1984, 98 Stat. 961, provided that: “The amendment made by paragraph (1) [amending this section] shall apply with respect to transportation beginning after the date of the enactment of this Act [Sept. 3, 1982].”

EFFECTIVE DATE OF 1971 AMENDMENT

Pub. L. 91-680, §4, Jan. 12, 1971, 84 Stat. 2065, provided that: “The amendments made by the third section of this Act [amending this section] shall apply to transportation beginning after June 30, 1970.”

EFFECTIVE DATE

Section applicable to transportation beginning after June 30, 1970, see section 211(b) of Pub. L. 91-258, set out as Effective Date of 1970 Amendment note under section 4041 of this title.

Subchapter C—Forfeitures

Part

- I. Property subject to forfeiture.
- II. Provisions common to forfeitures.

PART I—PROPERTY SUBJECT TO FORFEITURE

Sec.

- 7301. Property subject to tax.
- 7302. Property used in violation of internal revenue laws.
- 7303. Other property subject to forfeiture.
- 7304. Penalty for fraudulently claiming drawback.

§ 7301. Property subject to tax

(a) Taxable articles

Any property on which, or for or in respect whereof, any tax is imposed by this title which shall be found in the possession or custody or within the control of any person, for the purpose of being sold or removed by him in fraud of the internal revenue laws, or with design to avoid payment of such tax, or which is removed, deposited, or concealed, with intent to defraud the United States of such tax or any part thereof, may be seized, and shall be forfeited to the United States.

(b) Raw materials

All property found in the possession of any person intending to manufacture the same into property of a kind subject to tax for the purpose of selling such taxable property in fraud of the internal revenue laws, or with design to evade the payment of such tax, may also be seized, and shall be forfeited to the United States.

(c) Equipment

All property whatsoever, in the place or building, or any yard or enclosure, where the property described in subsection (a) or (b) is found,