

of the United States, and all individuals and corporations engaged in transporting their own goods upon the navigable waters of the United States, shall furnish such statements relative to vessels, passengers, freight, and tonnage as may be required by the Secretary of the Army: *Provided*, That this provision shall not apply to those rafting logs except upon a direct request upon the owner to furnish specific information.

Every person or persons offending against the provisions of this section shall, for each and every offense, be liable to a fine of not more than \$5,000, or imprisonment not exceeding two months, to be enforced in any district court in the United States within whose territorial jurisdiction such offense may have been committed. In addition, the Secretary may assess a civil penalty of up to \$2,500, per violation, against any person or entity that fails to provide timely, accurate statements required to be submitted pursuant to this section by the Secretary.

(Sept. 22, 1922, ch. 427, § 11, 42 Stat. 1043; July 26, 1947, ch. 343, title II, § 205(a), 61 Stat. 501; Pub. L. 99-662, title IX, § 919(f), Nov. 17, 1986, 100 Stat. 4193.)

#### CODIFICATION

Section is from act Sept. 22, 1922, popularly known as the "Rivers and Harbors Appropriation Act of 1922".

#### AMENDMENTS

1986—Pub. L. 99-662 substituted "not more than \$5,000" for "\$100" and inserted "In addition, the Secretary may assess a civil penalty of up to \$2,500, per violation, against any person or entity that fails to provide timely, accurate statements required to be submitted pursuant to this section by the Secretary."

#### CHANGE OF NAME

Department of War designated Department of the Army and title of Secretary of War changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued Department of the Army under administrative supervision of Secretary of the Army.

### § 555a. Petroleum product information

#### (a) Disclosure to States

The Secretary shall disclose petroleum product information to any State taxing agency making a request under subsection (b). Such information shall be disclosed for the purpose of, and only to the extent necessary in, the administration of State tax laws.

#### (b) Requests for disclosure

Disclosure of information under this section shall be permitted only upon written request by the head of the State taxing agency and only to the representatives of such agency designated in such written request as the individuals who are to inspect or to receive the information on behalf of such agency. Any such representative shall be an employee or legal representative of such agency.

#### (c) Modes of disclosure

(1) Requests for the disclosure of information under this section, and such disclosure, shall be

made in such manner and at such time and place as shall be prescribed by the Secretary.

(2) Information disclosed to any person under this section may be provided in the form of written documents or reproductions of such documents, or by any other mode or means which the Secretary determines necessary or appropriate. A reasonable fee may be prescribed for furnishing such information.

(3) Any reproduction of any document or other matter made in accordance with this subsection shall have the same legal status as the original, and any such reproduction shall, if properly authenticated, be admissible in evidence in any judicial or administrative proceeding as if it were the original, whether or not the original is in existence.

#### (d) Confidentiality of disclosed information

The Secretary shall not disclose information to a State taxing agency of a State under this section unless such State has in effect provisions of law which—

(1) exempt such information from disclosure under a State law requiring agencies of the State to make information available to the public, or

(2) otherwise protect the confidentiality of the information.

Nothing in the preceding sentence shall be construed to prohibit the disclosure by an officer or employee of a State of information to another officer or employer of such State (or political subdivision of such State) to the extent necessary in the administration of State tax laws.

#### (e) Definitions

For purposes of this section, the term—

(1) "petroleum product information" means information relating to petroleum products transported by vessel which is received by the Secretary (A) under section 555 of this title, or (B) under any other legal authority; and

(2) "State taxing agency" means any State agency, body, or commission, or its legal representative, which is charged under the laws of such State with responsibility for the administration of State tax laws.

#### (f) Omitted

(Pub. L. 99-662, title IX, § 919, Nov. 17, 1986, 100 Stat. 4192.)

#### CODIFICATION

Subsec. (f) of this section amended section 555 of this title.

#### "SECRETARY" DEFINED

Secretary means the Secretary of the Army, see section 2201 of this title.

### § 556. Printing reports generally

The Secretary of the Army shall cause the manuscript of the annual report of the Chief of Engineers and subordinate engineers, relating to the improvement of rivers and harbors, and the report of the Mississippi River Commission to be placed in the hands of the Director of the Government Publishing Office on or before the 15th day of October in each year, and the Director of the Government Publishing Office shall cause said reports to be printed with an accurate and

comprehensive index thereof, on or before the first Monday in December in each year, for the use of Congress.

All reports on examinations and surveys which may be prepared during the recess of Congress shall, in the discretion of the Secretary of the Army, be printed by the Director of the Government Publishing Office as documents of the following session of Congress.

(Aug. 11, 1888, ch. 860, § 8, 25 Stat. 424; June 13, 1902, ch. 1079, § 1, 32 Stat. 367; Mar. 4, 1913, ch. 144, § 3, 37 Stat. 826; July 26, 1947, ch. 343, title II, § 205(a), 61 Stat. 501; Pub. L. 113-235, div. H, title I, § 1301(d), Dec. 16, 2014, 128 Stat. 2537.)

#### CODIFICATION

The first paragraph of this section is from act Aug. 11, 1888, popularly known as the "Rivers and Harbors Appropriation Act".

The Mississippi River Commission was created by act June 28, 1879, set out as sections 641, 642, 644, 646, and 647 of this title.

The words "and Missouri" which appeared in the original text after "Mississippi" were superseded by the abolition of the Missouri River Commission by act June 13, 1902, ch. 1079, § 1, 32 Stat. 367.

The second paragraph of this section is from the last paragraph of section 3 of act Mar. 4, 1913, which superseded a similar provision of act July 25, 1912, ch. 253, 37 Stat. 231. Other parts of said section 3 are set out in section 545 of this title.

#### CHANGE OF NAME

"Director of the Government Publishing Office" substituted for "Public Printer" in text on authority of section 1301(d) of Pub. L. 113-235, set out as a note under section 301 of Title 44, Public Printing and Documents.

Department of War designated Department of the Army and title of Secretary of War changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued Department of the Army under administrative supervision of Secretary of the Army.

#### COMPILATION AND PRINTING OF LAWS

Act June 5, 1920, ch. 252, § 6, 41 Stat. 1014, as amended by act Mar. 3, 1925, ch. 467, § 4, 43 Stat. 1190, provided for compilation and printing of laws relating to improvement of rivers and harbors, passed between Mar. 4, 1913, until and including laws of second session of Sixty-eighth Congress.

#### § 557. Payment of costs of printing

The printing of matter relating to river and harbor works, including all reports, compilations, regulations, and so forth, whose preparation is allowable under Department of the Army regulations, shall be done and paid for out of regular annual appropriations for printing and binding for the Department of the Army.

(July 25, 1912, ch. 253, § 13, 37 Stat. 234; July 1, 1916, ch. 209, § 1, 39 Stat. 330; July 26, 1947, ch. 343, title II, § 205(a), 61 Stat. 501.)

#### CODIFICATION

Section is from section 1 of act July 1, 1916, repealing section 13 of act July 25, 1912.

Section 1 of that act was a provision, following an appropriation for printing for the War Department, of the Sundry Civil Appropriation Act for 1917.

The repealed section 13 of act July 25, 1912, read as follows: "The printing of matter relating to river and harbor works, including all reports, compilations, regulations, and so forth, whose preparation is allowable under War Department regulations, may, upon recommendation of the Chief of Engineers and approval by the Secretary of War, be paid for from river and harbor appropriations."

#### CHANGE OF NAME

Department of War designated Department of the Army and title of Secretary of War changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued Department of the Army under administrative supervision of Secretary of the Army.

#### § 557a. Publication of pamphlets, maps, brochures, and other material

The Chief of Engineers is authorized to publish information pamphlets, maps, brochures, and other material on river and harbor, flood control, and other civil works activities, including related public park and recreation facilities, under his jurisdiction, as he may deem to be of value to the general public.

(Pub. L. 85-480, § 1, July 2, 1958, 72 Stat. 279.)

#### § 557b. Sale of publications, charts, or other material; deposit of proceeds

The Chief of Engineers is authorized to provide for the sale of any of the material prepared under authority of section 557a of this title; and of publications, charts, or material prepared under his direction pursuant to other legislative authorization or appropriation, and to charge therefor a sum not less than the cost of reproduction. The money received from sales authorized by this section shall be deposited into the Treasury to the credit of miscellaneous receipts, except that in any case in which the cost of reproduction has been paid from the revolving fund established pursuant to the Civil Functions Appropriation Act, 1954, the proceeds shall be deposited to the credit of such fund.

(Pub. L. 85-480, § 2, July 2, 1958, 72 Stat. 279.)

#### REFERENCES IN TEXT

The Civil Functions Appropriation Act, 1954, referred to in text, is act July 27, 1953, ch. 245, 67 Stat. 197. Provisions of the Act establishing the revolving fund are classified to section 576 of this title.

#### § 558. Proceeds from sale or transfer of property acquired

When any property which has been heretofore or may be hereafter purchased or acquired for the improvement of rivers and harbors is no longer needed, or is no longer serviceable and is transferred or sold, the proceeds thereof may be credited to the appropriation for the work for which it was acquired.

(June 13, 1902, ch. 1079, § 5, 32 Stat. 373; Feb. 20, 1931, ch. 235, 46 Stat. 1191; Oct. 31, 1951, ch. 654, § 4(4), 65 Stat. 709.)

#### CODIFICATION

Section originally began with the words "when any land or other" preceding "property". The words, "land