

agency, or instrumentality of the United States or a State (including any political subdivision of a State), having possession of such smokeless tobacco in connection with the performance of official duties;²

(Added Pub. L. 95-575, §1, Nov. 2, 1978, 92 Stat. 2463; amended Pub. L. 97-449, §5(c), Jan. 12, 1983, 96 Stat. 2442; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 107-296, title XI, §1112(i)(1), Nov. 25, 2002, 116 Stat. 2277; Pub. L. 109-177, title I, §121(a)(1), (b)(1), (6), Mar. 9, 2006, 120 Stat. 221, 222.)

Editorial Notes

REFERENCES IN TEXT

Chapter 52 of the Internal Revenue Code of 1986, referred to in pars. (2)(A) and (7)(A), is classified generally to chapter 52 (§5701 et seq.) of Title 26, Internal Revenue Code.

AMENDMENTS

2006—Par. (2). Pub. L. 109-177, §121(b)(6), which directed amendment of par. (2) by substituting “State or local cigarette taxes in the State or locality where such cigarettes are found, if the State or local government” for “State cigarette taxes in the State where such cigarettes are found, if the State” in introductory provisions, was executed by making the substitution for “State cigarette taxes in the State where such cigarettes are found, if such State”, to reflect the probable intent of Congress.

Pub. L. 109-177, §121(a)(1), substituted “10,000 cigarettes” for “60,000 cigarettes” in introductory provisions.

Pars. (6), (7). Pub. L. 109-177, §121(b)(1), added pars. (6) and (7).

2002—Par. (5). Pub. L. 107-296 added par. (5) and struck out former par. (5) which read as follows: “the term ‘Secretary’ means the Secretary of the Treasury.”

1986—Par. (2)(A). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

1983—Par. (3). Pub. L. 97-449 substituted “subtitle IV of title 49” for “the Interstate Commerce Act”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-296 effective 60 days after Nov. 25, 2002, see section 4 of Pub. L. 107-296, set out as an Effective Date note under section 101 of Title 6, Domestic Security.

EFFECTIVE DATE

Pub. L. 95-575, §4, Nov. 2, 1978, 92 Stat. 2466, provided: “(a) Except as provided in subsection (b), this Act [enacting this chapter, amending section 1961 of this title and sections 781 and 787 of former Title 49, Transportation, and enacting provisions set out as a note under this section] shall take effect on the date of its enactment [Nov. 2, 1978].

“(b) Sections 2342(b) and 2343 of title 18, United States Code as enacted by the first section of this Act, shall take effect on the first day of the first month beginning more than 120 days after the date of the enactment of this Act [Nov. 2, 1978].”

AUTHORIZATION OF APPROPRIATIONS

Pub. L. 95-575, §5, Nov. 2, 1978, 92 Stat. 2466, provided that: “There are hereby authorized to be appropriated such sums as may be necessary to carry out the provisions of chapter 114 of title 18, United States Code, added by the first section of this Act.”

² So in original. The semicolon probably should be a period.

§ 2342. Unlawful acts

(a) It shall be unlawful for any person knowingly to ship, transport, receive, possess, sell, distribute, or purchase contraband cigarettes or contraband smokeless tobacco.

(b) It shall be unlawful for any person knowingly to make any false statement or representation with respect to the information required by this chapter to be kept in the records of any person who ships, sells, or distributes any quantity of cigarettes in excess of 10,000 in a single transaction.

(Added Pub. L. 95-575, §1, Nov. 2, 1978, 92 Stat. 2464; amended Pub. L. 109-177, title I, §121(a)(2), (b)(2), Mar. 9, 2006, 120 Stat. 221, 222.)

Editorial Notes

AMENDMENTS

2006—Subsec. (a). Pub. L. 109-177, §121(b)(2), inserted “or contraband smokeless tobacco” after “contraband cigarettes”.

Subsec. (b). Pub. L. 109-177, §121(a)(2), substituted “10,000” for “60,000”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Subsec. (a) of this section effective Nov. 2, 1978, and subsec. (b) of this section effective on first day of first month beginning more than 120 days after Nov. 2, 1978, see section 4 of Pub. L. 95-575, set out as a note under section 2341 of this title.

§ 2343. Recordkeeping, reporting, and inspection

(a) Any person who ships, sells, or distributes any quantity of cigarettes in excess of 10,000, or any quantity of smokeless tobacco in excess of 500 single-unit consumer-sized cans or packages, in a single transaction shall maintain such information about the shipment, receipt, sale, and distribution of cigarettes as the Attorney General may prescribe by rule or regulation. The Attorney General may require such person to keep such information as the Attorney General considers appropriate for purposes of enforcement of this chapter, including—

(1) the name, address, destination (including street address), vehicle license number, driver’s license number, signature of the person receiving such cigarettes, and the name of the purchaser;

(2) a declaration of the specific purpose of the receipt (personal use, resale, or delivery to another); and

(3) a declaration of the name and address of the recipient’s principal in all cases when the recipient is acting as an agent.

Such information shall be contained on business records kept in the normal course of business.

(b) Any person, except for a tribal government, who engages in a delivery sale, and who ships, sells, or distributes any quantity in excess of 10,000 cigarettes, or any quantity in excess of 500 single-unit consumer-sized cans or packages of smokeless tobacco, or their equivalent, within a single month, shall submit to the Attorney General, pursuant to rules or regulations prescribed by the Attorney General, a report that sets forth the following: