

(Aug. 16, 1954, ch. 736, 68A Stat. 525.)

**§ 4404. Territorial extent**

The tax imposed by this subchapter shall apply only to wagers

- (1) accepted in the United States, or
- (2) placed by a person who is in the United States

(A) with a person who is a citizen or resident of the United States, or

(B) in a wagering pool or lottery conducted by a person who is a citizen or resident of the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 525.)

**§ 4405. Cross references**

**For penalties and other administrative provisions applicable to this subchapter, see sections 4421 to 4423, inclusive; and subtitle F.**

(Aug. 16, 1954, ch. 736, 68A Stat. 526.)

**Subchapter B—Occupational Tax**

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**§ 4411. Imposition of tax**

**(a) In general**

There shall be imposed a special tax of \$500 per year to be paid by each person who is liable for the tax imposed under section 4401 or who is engaged in receiving wagers for or on behalf of any person so liable.

**(b) Authorized persons**

Subsection (a) shall be applied by substituting “\$50” for “\$500” in the case of—

- (1) any person whose liability for tax under section 4401 is determined only under paragraph (1) of section 4401(a), and
- (2) any person who is engaged in receiving wagers only for or on behalf of persons described in paragraph (1).

(Aug. 16, 1954, ch. 736, 68A Stat. 527; Pub. L. 93-499, §3(b), Oct. 29, 1974, 88 Stat. 1550; Pub. L. 97-362, title I, §109(b), Oct. 25, 1982, 96 Stat. 1731.)

AMENDMENTS

1982—Pub. L. 97-362 designated existing provisions as subsec. (a), in subsec. (a), as so designated, substituted “liable for the tax imposed” for “liable for tax”, and added subsec. (b).

1974—Pub. L. 93-499 substituted “\$500” for “\$50”.

EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-362, title I, §109(c)(2), Oct. 25, 1982, 96 Stat. 1731, provided that: “The amendment made by subsection (b) [amending this section] shall take effect on July 1, 1983.”

EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-499 effective Dec. 1, 1974, and applicable only with respect to wagers placed on or after such date, see section 3(d)(1) of Pub. L. 93-499, set out as a note under section 4401 of this title.

PERSONS ENGAGED IN ACTIVITIES ON DECEMBER 1, 1974, REQUIRING PAYMENT OF TAX; PERSONS PAYING TAX AND REGISTERING BEFORE DECEMBER 1, 1974

Pub. L. 93-499, §3(d)(2), Oct. 29, 1974, 88 Stat. 1551, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(A) Any person who, on December 1, 1974, is engaged in an activity which makes him liable for payment of the tax imposed by section 4411 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as in effect on such date) shall be treated as commencing such activity on such date for purposes of such section and section 4901 of such Code.

“(B) Any person who, before December 1, 1974.—

“(i) became liable for and paid the tax imposed by section 4411 of the Internal Revenue Code of 1986 (as in effect on July 1, 1974) for the year ending June 30, 1975, shall not be liable for any additional tax under such section for such year, and

“(ii) registered under section 4412 of such Code (as in effect on July 1, 1974) for the year ending June 30, 1975, shall not be required to reregister under such section for such year.”

**§ 4412. Registration**

**(a) Requirement**

Each person required to pay a special tax under this subchapter shall register with the official in charge of the internal revenue district—

- (1) his name and place of residence;
- (2) if he is liable for tax under subchapter A, each place of business where the activity which makes him so liable is carried on, and the name and place of residence of each person who is engaged in receiving wagers for him or on his behalf; and
- (3) if he is engaged in receiving wagers for or on behalf of any person liable for tax under subchapter A, the name and place of residence of each such person.

**(b) Firm or company**

Where subsection (a) requires the name and place of residence of a firm or company to be registered, the names and places of residence of the several persons constituting the firm or company shall be registered.

**(c) Supplemental information**

In accordance with regulations prescribed by the Secretary, the Secretary may require from time to time such supplemental information from any person required to register under this section as may be needful to the enforcement of this chapter.

(Aug. 16, 1954, ch. 736, 68A Stat. 527; Pub. L. 94-455, title XIX, §1906(b)(13)(I), Oct. 4, 1976, 90 Stat. 1835.)

AMENDMENTS

1976—Subsec. (c). Pub. L. 94-455 substituted “the Secretary may” for “he or his delegate may”.

PERSONS PAYING TAX AND REGISTERING BEFORE DECEMBER 1, 1974

Persons registered before Dec. 1, 1974 under this section (as in effect on July 1, 1974) for the year ending June 30, 1975, not required to reregister under this section for such year, see section 3(d)(2) of Pub. L. 93-499, set out as a note under section 4411 of this title.

**§ 4413. Certain provisions made applicable**

Sections 4901, 4902, 4904, 4905, and 4906 shall extend to and apply to the special tax imposed by this subchapter and to the persons upon whom it is imposed, and for that purpose any activity which makes a person liable for special tax under this subchapter shall be considered to be a business or occupation referred to in such sec-