

agent of such entity who willfully participated in any act giving rise to such penalty shall be jointly and severally liable with such entity for such penalty.

**(e) No administrative appeal for third and subsequent violations**

In the case of any person who is found to be subject to the penalty under this section after a chemical analysis of such fuel and who has been penalized under this section at least twice after the date of the enactment of this subsection, no administrative appeal or review shall be allowed with respect to such finding except in the case of a claim regarding—

- (1) fraud or mistake in the chemical analysis, or
- (2) mathematical calculation of the amount of the penalty.

(Added Pub. L. 103-66, title XIII, §13242(b)(1), Aug. 10, 1993, 107 Stat. 520, §6714; renumbered §6715, Pub. L. 104-188, title I, §1703(n)(9)(A), Aug. 20, 1996, 110 Stat. 1877; amended Pub. L. 105-34, title X, §1032(e)(11), Aug. 5, 1997, 111 Stat. 935; Pub. L. 108-357, title VIII, §§855(a), 856(a), (b), Oct. 22, 2004, 118 Stat. 1616, 1617.)

REFERENCES IN TEXT

The date of the enactment of this subsection, referred to in subsec. (e), is the date of enactment of Pub. L. 108-357, which was approved Oct. 22, 2004.

AMENDMENTS

2004—Subsec. (a)(2). Pub. L. 108-357, §856(a), which directed amendment of par. (2) by striking “or”, was executed by striking “or” at the end.

Subsec. (a)(3). Pub. L. 108-357, §856(b), substituted “alters, chemically or otherwise, or attempts to so alter,” for “alters, or attempts to alter.”

Pub. L. 108-357, §856(a), inserted “or” at end.

Subsec. (a)(4). Pub. L. 108-357, §856(a), added par. (4).  
Subsec. (e). Pub. L. 108-357, §855(a), added subsec. (e).  
1997—Subsec. (c)(1). Pub. L. 105-34 inserted “or kerosene” after “diesel fuel”.

1996—Pub. L. 104-188 renumbered section 6714 of this title as this section.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §855(b), Oct. 22, 2004, 118 Stat. 1616, provided that: “The amendment made by this section [amending this section] shall apply to penalties assessed after the date of the enactment of this Act [Oct. 22, 2004].”

Pub. L. 108-357, title VIII, §856(c), Oct. 22, 2004, 118 Stat. 1617, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Oct. 22, 2004].”

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, as amended, set out as a note under section 4041 of this title.

EFFECTIVE DATE

Section effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as an Effective Date of 1993 Amendment note under section 4041 of this title.

**§ 6715A. Tampering with or failing to maintain security requirements for mechanical dye injection systems**

**(a) Imposition of penalty**

**(1) Tampering**

If any person tampers with a mechanical dye injection system used to indelibly dye fuel for

purposes of section 4082, such person shall pay a penalty in addition to the tax (if any).

**(2) Failure to maintain security requirements**

If any operator of a mechanical dye injection system used to indelibly dye fuel for purposes of section 4082 fails to maintain the security standards for such system as established by the Secretary, then such operator 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) for each violation described in paragraph (1), the greater of—
  - (A) \$25,000, or
  - (B) \$10 for each gallon of fuel involved, and

(2) for each—

- (A) failure to maintain security standards described in paragraph (2), \$1,000, and
- (B) failure to correct a violation described in paragraph (2), \$1,000 per day for each day after which such violation was discovered or such person should have reasonably known of such violation.

**(c) Joint and several liability**

**(1) In general**

If a penalty is imposed under this section on any business entity, each officer, employee, or agent of such entity or other contracting party who willfully participated in any act giving rise to such penalty shall be jointly and severally liable with such entity for such penalty.

**(2) Affiliated groups**

If a business entity described in paragraph (1) is part of an affiliated group (as defined in section 1504(a)), the parent corporation of such entity shall be jointly and severally liable with such entity for the penalty imposed under this section.

(Added Pub. L. 108-357, title VIII, §854(c)(1), Oct. 22, 2004, 118 Stat. 1615.)

EFFECTIVE DATE

Section effective on the 180th day after the date on which the Secretary of the Treasury issues the regulations described in section 854(b) of Pub. L. 108-357, see section 854(d) of Pub. L. 108-357, set out as an Effective Date of 2004 Amendment note under section 4082 of this title.

**[§ 6716. Repealed. Pub. L. 111-312, title III, § 301(a), Dec. 17, 2010, 124 Stat. 3300]**

Section, added Pub. L. 107-16, title V, §542(b)(4), June 7, 2001, 115 Stat. 83, related to failure to file information with respect to certain transfers at death and gifts.

EFFECTIVE DATE OF REPEAL

Repeal of section applicable to estates of decedents dying, and transfers made after Dec. 31, 2009, except as otherwise provided, see section 301(e) of Pub. L. 111-312, set out as an Effective and Termination Dates of 2010 Amendment note under section 121 of this title.

**§ 6717. Refusal of entry**

**(a) In general**

In addition to any other penalty provided by law, any person who refuses to admit entry or