

section (a) [amending this section] shall apply with respect to wagers placed after March 10, 1964.”

EFFECTIVE DATE OF 1958 AMENDMENT

Pub. L. 85-859, title I, §152(c), Sept. 2, 1958, 72 Stat. 1305, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by subsections (a) and (b) [amending this section and section 4462 of this title] shall take effect on the effective date specified in section 1(c) of this Act [the first day of the first calendar quarter beginning more than 60 days after Sept. 2, 1958]. In the case of the year beginning July 1, 1958, where the trade or business on which the tax is imposed under section 4461 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] was commenced before such effective date, the tax imposed for such year solely by reason of the amendment made by subsection (a)—

“(1) shall be the amount reckoned proportionately from such effective date through June 30, 1959, and

“(2) shall be due on, and payable on or before, the last day of the month the first day of which is such effective date.”

**§ 4403. Record requirements**

Each person liable for tax under this subchapter shall keep a daily record showing the gross amount of all wagers on which he is so liable, in addition to all other records required pursuant to section 6001(a).

(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**

Sec.	
4411.	Imposition of tax.
4412.	Registration.
4413.	Certain provisions made applicable.
4414.	Cross references.

**§ 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.)

**Editorial Notes**

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”.

**Statutory Notes and Related Subsidiaries**

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