

fifty thousand pounds or more of leaf tobacco on the date as of which the reports are made. For the purposes of this chapter, any tobacco which has deteriorated on account of age or other causes to the extent that it is not merchantable or is unsuitable for use in manufacturing tobacco products shall be classified with other nondescript tobacco and reported in the "N" group of the type to which it belongs.

(Jan. 14, 1929, ch. 69, §1, 45 Stat. 1079; July 14, 1932, ch. 480, §1, 47 Stat. 662; Aug. 27, 1935, ch. 749, §1, 49 Stat. 893.)

Editorial Notes

AMENDMENTS

1935—Act Aug. 27, 1935, inserted "and Puerto Rico" after "United States", substituted "seven hundred and fifty thousand cigarettes" for "one million cigarettes" before second proviso and inserted second proviso.

1932—Act July 14, 1932, substituted "thirty-five" for "fifty" and "one hundred and eighty-five thousand cigars" and "one million" for "seven hundred and fifty thousand cigarettes".

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

"Porto Rico" changed to "Puerto Rico" by act May 17, 1932, ch. 190, 47 Stat. 158.

SEPARABILITY

Act Aug. 27, 1935, ch. 749, §4, 49 Stat. 894, provided that: "If any provision of this Act [amending this section and sections 502 and 505 of this title], or the application of such provision to any person or circumstances, is held invalid, the remainder of the Act and the application of such provisions to persons or circumstances other than those as to which it is held invalid, shall not be affected thereby."

§ 502. Standards for classification; returns and blanks

The Secretary of Agriculture shall establish standards for the classification of leaf tobacco, and he is authorized to demonstrate such standards, to prepare and distribute samples thereof, and to make reasonable charges therefor. He shall specify the types, groups of grades, qualities, colors, and/or grades, which shall be included in the returns required by this chapter. The Secretary of Agriculture shall prepare appropriate blanks upon which the returns shall be made, shall, upon request, furnish copies to persons who are required by this chapter to make returns, and such returns shall show the types, groups of grades, qualities, colors, and/or grades and such other information as the Secretary may require.

(Jan. 14, 1929, ch. 69, §2, 45 Stat. 1079; Aug. 27, 1935, ch. 749, §2, 49 Stat. 894.)

Editorial Notes

AMENDMENTS

1935—Act Aug. 27, 1935, inserted "and such returns shall show the types, groups of grades, qualities, colors, and/or grades and such other information as the Secretary may require" in last sentence.

§ 503. Reports; necessity; by whom made; penalties

It shall be the duty of every dealer, manufacturer, quasi-manufacturer, growers' cooperative

association, warehouseman, broker, holder, or owner, other than the original grower, except such persons as are excluded by the proviso to section 501 of this title, to furnish within fifteen days after January 1, April 1, July 1, and October 1 of each year, completely and correctly, to the best of his knowledge, a report of the quantity of leaf tobacco on hand, segregated in accordance with the blanks furnished by the Secretary of Agriculture. Any person, firm, association, or corporation required by this chapter to furnish a report, and any officer, agent, or employee thereof who shall refuse or willfully neglect to furnish any of the information required by this chapter, or shall willfully give answers that are false or misleading, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not less than \$300 or more than \$1,000, or imprisoned not more than one year, or both.

(Jan. 14, 1929, ch. 69, §3, 45 Stat. 1080; July 14, 1932, ch. 480, §2, 47 Stat. 663.)

Editorial Notes

AMENDMENTS

1932—Act July 14, 1932, made quasi-manufacturers subject to section.

§ 504. "Person" defined

The word "person" as used in this chapter shall be held to embrace also any partnership, corporation, association, or other legal entity.

(Jan. 14, 1929, ch. 69, §4, 45 Stat. 1080.)

§ 505. Access to internal-revenue records

The Secretary of Agriculture shall have access to the tobacco records of the Commissioner of Internal Revenue and of the several collectors of internal revenue for the purpose of obtaining lists of the persons subject to this chapter and for the purpose of aiding the collection of the information herein required, and the Commissioner of Internal Revenue and the several collectors of internal revenue shall cooperate with the Secretary of Agriculture in effectuating the provisions of this chapter.

(Jan. 14, 1929, ch. 69, §5, 45 Stat. 1080; Aug. 27, 1935, ch. 749, §3, 49 Stat. 894.)

Editorial Notes

AMENDMENTS

1935—Act Aug. 27, 1935, reenacted section without change.

Executive Documents

ABOLITION OF OFFICES AND TRANSFER OF FUNCTIONS

Offices of Internal Revenue Collector and Deputy Collector abolished by 1952 Reorg. Plan No. 1, §1, eff. Mar. 14, 1952, 17 F.R. 2243, 66 Stat. 823, set out in the Appendix to Title 5, Government Organization and Employees, and by section 2 thereof a new office of district commissioner of internal revenue was established. Section 4 of the Plan transferred all functions, that had been vested by statute in any officer or employee of Bureau of Internal Revenue since effective date of 1950 Reorg. Plan No. 26, §§1, 2, 15 F.R. 4935, 64 Stat. 1280, 1281, to Secretary of the Treasury.

Functions of all officers of Department of the Treasury, and functions of all agencies and employees of De-