

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-

partment, transferred, with certain exceptions, to Secretary of the Treasury, with power vested in him to authorize their performance or performance of any of his functions, by any of those officers, agencies, and employees, by 1950 Reorg. Plan No. 26, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees. Commissioner of Internal Revenue, referred to in text, is an officer of Department of the Treasury.

#### § 506. Returns under oath; administration

The returns provided for in this chapter shall be made under oath before a collector or deputy collector of internal revenue, a postmaster, assistant postmaster, or anyone authorized to administer oaths by State or Federal law.

(Jan. 14, 1929, ch. 69, § 6, 45 Stat. 1080.)

#### Executive Documents

##### ABOLITION OF OFFICES AND TRANSFER OF FUNCTIONS

See note under section 505 of this title.

#### § 507. Limitation on use of statistical information

The information furnished under the provisions of this chapter shall be used only for the statistical purposes for which it is supplied. No publication shall be made by the Secretary of Agriculture whereby the data furnished by any particular establishment can be identified, nor shall the Secretary of Agriculture permit anyone other than the sworn employees of the Department of Agriculture to examine the individual reports.

(Jan. 14, 1929, ch. 69, § 7, 45 Stat. 1080.)

#### § 508. Separability

If any provision of this chapter is declared unconstitutional or the applicability thereof to any person or circumstance is held invalid, the validity of the remainder of said sections and the applicability of such provisions to other persons and circumstances shall not be affected thereby.

(Jan. 14, 1929, ch. 69, § 9, 45 Stat. 1080.)

#### § 509. Repealed. Pub. L. 104-127, title II, § 262, Apr. 4, 1996, 110 Stat. 973

Section, Pub. L. 98-180, title II, § 214, as added Pub. L. 101-624, title XV, § 1557, Nov. 28, 1990, 104 Stat. 3699; amended Pub. L. 102-237, title III, § 337, Dec. 13, 1991, 105 Stat. 1859, provided for reporting requirements relating to tobacco.

### CHAPTER 21A—TOBACCO INSPECTION

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#### § 511. Definitions

When used in this chapter—

(a) "Person" includes partnerships, associations, and corporations, as well as individuals.

(b) "Secretary" means the Secretary of Agriculture of the United States.

(c) "Inspector" means any person employed, licensed, or authorized by the Secretary to determine and certify the type, grade, condition, or other characteristics of tobacco.

(d) "Sampler" means any person employed, licensed, or authorized by the Secretary to select, tag, and seal official samples of tobacco.

(e) "Weigher" means any person employed, licensed, or authorized by the Secretary to weigh and certify the weight of tobacco.

(f) "Tobacco" means tobacco in its unmanufactured form.

(g) "Auction market" means a market or place to which tobacco is delivered by the producers thereof, or their agents, for sale at auction through a warehouseman or commission merchant.

(h) Words in the singular form shall be deemed to import the plural form when necessary.

(i) "Commerce" means commerce between any State, Territory, or possession, or the District of Columbia, and any place outside thereof; or between points within the same State, Territory, or possession, or the District of Columbia, but through any place outside thereof; or within any Territory or possession, or the District of Columbia. For the purposes of this chapter (but not in any wise limiting the foregoing definition) a transaction in respect to tobacco shall be considered to be in commerce if such tobacco is part of that current of commerce usual in the tobacco industry whereby tobacco or products manufactured therefrom are sent from one State with the expectation that they will end their transit, after purchase, in another, including, in addition to cases within the above general description, all cases where purchase or sale is either for shipment to another State or for manufacture within the State and the shipment outside the State of the products resulting from such manufacture. Tobacco normally in such current of commerce shall not be considered out of such current through resort being had to any means or device intended to remove transactions in respect thereto from the provisions of this chapter. For the purpose of this paragraph the word "State" includes Territory, the District of Columbia, possession of the United States, and foreign nations.

(Aug. 23, 1935, ch. 623, § 1, 49 Stat. 731.)