

fair price” have the meaning given such terms in section 1191 of the Social Security Act.

(f) Special rules

(1) Coordination with rules for possessions of the United States

Rules similar to the rules of paragraphs (2) and (4) of section 4132(c) shall apply for purposes of this section.

(2) Anti-abuse rule

In the case of a sale which was timed for the purpose of avoiding the tax imposed by this section, the Secretary may treat such sale as occurring during a day described in subsection (b).

(g) Exports

Rules similar to the rules of section 4662(e) (other than section 4662(e)(2)(A)(ii)(II)) shall apply for purposes of this chapter.

(h) Regulations

The Secretary shall prescribe such regulations and other guidance as may be necessary to carry out this section.

(Added Pub. L. 117-169, title I, §11003(a), Aug. 16, 2022, 136 Stat. 1862.)

Editorial Notes

REFERENCES IN TEXT

The Social Security Act, referred to in text, is act Aug. 14, 1935, ch. 531, 49 Stat. 620. Sections 1191 to 1194 of the Act are classified to sections 1320f to 1320f-3, respectively, of Title 42, The Public Health and Welfare. Sections 1860D-14A and 1860D-14C of the Act are classified to sections 1395w-114a and 1395w-114c, respectively, of Title 42. Section 1927 of the Act is classified to section 1396r-8 of Title 42.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 117-169, title I, §11003(d), Aug. 16, 2022, 136 Stat. 1864, provided that: “The amendments made by this section [enacting this chapter and amending section 275 of this title] shall apply to sales after the date of the enactment of this Act [Aug. 16, 2022].”

Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes

Table with 2 columns: Chapter and Sec.1. Rows include Distilled spirits, wines, and beer (5001); Tobacco products and cigarette papers and tubes (5701); Machine guns and certain other firearms (5801); Greenmail (5881); Structured settlement factoring transactions (5891).

Editorial Notes

AMENDMENTS

2002—Pub. L. 107-134, title I, §115(b), Jan. 23, 2002, 115 Stat. 2438, added item relating to chapter 55.

1997—Pub. L. 105-33, title IX, §9302(g)(3)(D), Aug. 5, 1997, 111 Stat. 673, added item relating to chapter 52 and struck out former item relating to chapter 52 “Cigars,

1 Section numbers editorially supplied.

2 Chapter heading amended by Pub. L. 90-618 without corresponding amendment of analysis.

cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes”.

1988—Pub. L. 100-647, title V, §5061(c)(4), Nov. 10, 1988, 102 Stat. 3680, substituted “Cigars, cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes” for “Tobacco, cigars, cigarettes, smokeless tobacco, and cigarette papers and tubes” in item relating to chapter 52.

Pub. L. 100-647, title I, §1018(u)(16), Nov. 10, 1988, 102 Stat. 3590, inserted “smokeless tobacco,” after “cigarettes,” in item relating to chapter 52.

1987—Pub. L. 100-203, title X, §10228(c), Dec. 22, 1987, 101 Stat. 1330-418, added item relating to chapter 54.

CHAPTER 51—DISTILLED SPIRITS, WINES, AND BEER

Table with 2 columns: Subchapter and Sec.1. Rows include Gallonage and occupational taxes (5001); Qualification requirements for distilled spirits plants (5171); Operation of distilled spirits plants (5201); Industrial use of distilled spirits (5271); General provisions relating to distilled spirits (5291); Bonded and taxpaid wine premises (5351); Breweries (5401); Miscellaneous plants and warehouses (5501); Miscellaneous general provisions (5551); Penalties, seizures, and forfeitures relating to liquors (5601).

Editorial Notes

PRIOR PROVISIONS

The provisions of a prior chapter 51, Distilled Spirits, Wines, and Beer, were set out as:

Subchapter A, Gallonage and occupational taxes, comprising sections 5001 to 5012, 5021 to 5028, 5041 to 5045, 5051 to 5057, 5061 to 5065, 5081 to 5084, 5091 to 5093, 5101 to 5106, 5111 to 5116, 5121 to 5124, 5131 to 5134, and 5141 to 5149.

Subchapter B, Distilleries, comprising sections 5171 to 5180, 5191 to 5197, and 5211 to 5217.

Subchapter C, Internal Revenue bonded warehouses, comprising sections 5231 to 5233 and 5241 to 5252.

Subchapter D, Rectifying plants, comprising sections 5271 to 5275 and 5281 to 5285.

Subchapter E, Industrial alcohol plants, bonded warehouses, denaturing plants, and denaturation, comprising sections 5301 to 5320 and 5331 to 5334.

Subchapter F, Bonded and taxpaid wine premises, comprising sections 5351 to 5357, 5361 to 5373, 5381 to 5388, 5391, and 5392.

Subchapter G, Breweries, comprising sections 5401 to 5403 and 5411 to 5416.

Subchapter H, Miscellaneous plants and warehouses, comprising sections 5501, 5502, 5511, 5512, and 5521 to 5523.

Subchapter I, Miscellaneous general provisions, comprising sections 5551 to 5557.

Subchapter J, Penalties, seizures, and forfeitures relating to liquors, comprising sections 5601 to 5650, 5661 to 5663, 5671 to 5676, 5681 to 5690, and 5691 to 5693.

Subchapter A—Gallonage and Occupational Taxes

Table with 2 columns: Part and Description. Rows include Gallonage taxes (I); Miscellaneous provisions (II).

Editorial Notes

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11125(b)(1)(B), Aug. 10, 2005, 119 Stat. 1953, substituted “Miscellaneous provisions” for “Occupational tax” in item for part II.

1 Section numbers editorially supplied.