

Section 7238, act Aug. 16, 1954, ch. 736, 68A Stat. 861, set the penalty for the violation of provisions of this title relating to opium for smoking.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of seventh calendar month that begins after Oct. 26, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

SAVINGS PROVISION

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of repeal of these sections by section 1101 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a note under section 171 of Title 21, Food and Drugs.

[§ 7239. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(8)(D)(i), Oct. 4, 1976, 90 Stat. 1816]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 861, related to violations regarding the selling of unstamped white phosphorus matches and the use of insufficient stamps.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

[§ 7240. Repealed. Pub. L. 101-508, title XI, § 11801(c)(22)(D)(i), Nov. 5, 1990, 104 Stat. 1388-528]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 861; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1904(b)(6)(A), 90 Stat. 1815, set forth penalties for persons who invested or speculated in sugar while acting in any official capacity in the administration of former chapter 37 of this title.

Statutory Notes and Related Subsidiaries

SAVINGS PROVISION

For provisions that nothing in repeal by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

[§ 7241. Repealed. Pub. L. 100-418, title I, § 1941(b)(1), Aug. 23, 1988, 102 Stat. 1323]

Section, added Pub. L. 96-223, title I, § 101(e)(1), Apr. 2, 1980, 94 Stat. 252, prescribed penalty for willful failure to furnish certain information regarding windfall profit tax on domestic crude oil.

A prior section 7241, Pub. L. 88-563, § 6(b), Sept. 2, 1964, 78 Stat. 847, which related to penalty for fraudulent equalization tax certificates, was repealed by Pub. L. 94-455, title XIX, § 1904(b)(10)(F)(i), (iii), Oct. 4, 1976, 90 Stat. 1818, effective with respect to statements and certificates executed after June 30, 1974.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of

Pub. L. 100-418, set out as an Effective Date of 1988 Amendment note under section 164 of this title.

Subchapter B—Other Offenses

Sec.

- 7261. Representation that retailers' excise tax is excluded from price of article.
- 7262. Violation of occupational tax laws relating to wagering—failure to pay special tax.
- [7263 to 7267. Repealed.]
- 7268. Possession with intent to sell in fraud of law or to evade tax.
- 7269. Failure to produce records.
- 7270. Insurance policies.
- 7271. Penalties for offenses relating to stamps.
- 7272. Penalty for failure to register or reregister.
- 7273. Penalties for offenses relating to special taxes.
- [7274. Repealed.]
- 7275. Penalty for offenses relating to certain airline tickets and advertising.

Editorial Notes

AMENDMENTS

2005—Pub. L. 109-59, title XI, § 11164(b)(4), Aug. 10, 2005, 119 Stat. 1976, inserted “or reregister” after “register” in item 7272.

1976—Pub. L. 94-455, title XIX, §§ 1904(b)(7)(C)(ii), (8)(E)(ii), (9)(C)(ii), 1952(n)(3)(B), Oct. 4, 1976, 90 Stat. 1815, 1816, 1846, struck out items 7263 “Penalties relating to cotton futures”, 7264 “Offenses relating to renovated or adulterated butter”, 7265 “Other offenses relating to oleomargarine or adulterated butter operations”, 7267 “Offenses relating to white phosphorus matches”, and 7274 “Penalty for offenses relating to white phosphorus matches”.

1974—Pub. L. 93-490, § 3(b)(4), Oct. 26, 1974, 88 Stat. 1467, struck out item 7266 “Offenses relating to filled cheese”.

1970—Pub. L. 91-258, title II, § 203(c)(2), May 21, 1970, 84 Stat. 239, added item 7275.

1965—Pub. L. 89-44, title VI, § 601(i), June 21, 1965, 79 Stat. 155, struck out item 7275 “Failure to print correct price on tickets”.

§ 7261. Representation that retailers' excise tax is excluded from price of article

Whoever, in connection with the sale or lease, or offer for sale or lease, of any article taxable under chapter 31, makes any statement, written or oral, in advertisement or otherwise, intended or calculated to lead any person to believe that the price of the article does not include the tax imposed by chapter 31, shall on conviction thereof be fined not more than \$1,000.

(Aug. 16, 1954, ch. 736, 68A Stat. 862.)

§ 7262. Violation of occupational tax laws relating to wagering—failure to pay special tax

Any person who does any act which makes him liable for special tax under subchapter B of chapter 35 without having paid such tax, shall, besides being liable to the payment of the tax, be fined not less than \$1,000 and not more than \$5,000.

(Aug. 16, 1954, ch. 736, 68A Stat. 862.)

[§ 7263. Repealed. Pub. L. 94-455, title XIX, § 1952(n)(3)(A), Oct. 4, 1976, 90 Stat. 1846]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 862, provided penalties for violations related to cotton futures.