

L. 105-34, title X, § 1032(e)(12)(A), (B), Aug. 5, 1997, 111 Stat. 935; Pub. L. 105-206, title VI, § 6010(h)(2), July 22, 1998, 112 Stat. 815; Pub. L. 108-357, title VIII, § 863(b), Oct. 22, 2004, 118 Stat. 1620; Pub. L. 109-59, title XI, § 11164(b)(2), Aug. 10, 2005, 119 Stat. 1975.)

Editorial Notes

AMENDMENTS

2005—Pub. L. 109-59 inserted “or reregister” after “register” in section catchline and text and “or reregistration” after “registration” in text.

2004—Pub. L. 108-357 substituted “\$10,000” for “\$5,000”.

1998—Pub. L. 105-206 provided that amendment made by section 1032(e)(12)(A) of Pub. L. 105-34 shall be applied as if “gasoline, diesel fuel,” were the material proposed to be stricken. See 1997 Amendment note below.

1997—Pub. L. 105-34, § 1032(e)(12)(B), amended section catchline generally. Prior to amendment, catchline read as follows: “Failure to register, or false statement by manufacturer or producer of gasoline, diesel fuel, or aviation fuel”.

Pub. L. 105-34, § 1032(e)(12)(A), which directed the substitution of “any taxable fuel (as defined in section 4083)” for “gasoline, lubricating oil, diesel fuel”, was executed by making the substitution for “gasoline, diesel fuel,” to reflect the probable intent of Congress. See 1998 Amendment note above.

1996—Pub. L. 104-188 struck out “lubricating oil,” after “gasoline,” in section catchline and text.

1988—Pub. L. 100-647 substituted “, lubricating oil, diesel fuel, or aviation fuel” for “or lubricating oil” in section catchline and in text.

1965—Pub. L. 89-44 struck out “or give bond” after “Failure to register” in section catchline and “or give bond” after “register” and “and bonded” after “registered” in text.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 applicable to actions, or failures to act, after Aug. 10, 2005, see section 11164(c) of Pub. L. 109-59, set out as a note under section 4101 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to penalties imposed after Dec. 31, 2004, see section 863(e) of Pub. L. 108-357, set out as an Effective Date note under section 6719 of this title.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, as amended, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective Jan. 1, 1989, see section 3001(c) of Pub. L. 100-647, set out as a note under section 6724 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 applicable with respect to articles sold on or after July 1, 1965, see section 802(d)(1) of Pub. L. 89-44, set out as a note under section 4082 of this title.

[§ 7233. Repealed. Pub. L. 94-455, title XIX, § 1952(n)(2)(A), Oct. 4, 1976, 90 Stat. 1846]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 858, related to failure to pay, or attempt to evade payment of, tax on cotton futures, and other violations.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal effective on 90th day after Oct. 4, 1976, see section 1952(o) of Pub. L. 94-455, set out as an Effective Date note under section 15b of Title 7, Agriculture.

[§ 7234. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(7)(B)(i), Oct. 4, 1976, 90 Stat. 1815]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 858, related to false branding, selling, or packing of oleomargarine, removal or defacement of stamps, marks, or brands on packages of oleomargarine or adulterated butter, failure of wholesale dealers to keep or permit inspection of books, or to render returns, and offenses involving imported oleomargarine or adulterated butter.

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.

[§ 7235. Repealed. Pub. L. 94-455, title XIX, § 1904(b)(9)(B)(i), Oct. 4, 1976, 90 Stat. 1816]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 859, related to the false branding, sale, packing, or stamping of adulterated butter, the failure of wholesale dealers to keep or permit inspection of books or to render returns, the failure to comply with provisions relating to the manufacture, storage, and marking of process or renovated butter, fraud by manufacturers, and the failure to pay the special tax on dealers in adulterated butter.

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.

[§ 7236. Repealed. Pub. L. 93-490, § 3(b)(1), Oct. 26, 1974, 88 Stat. 1466]

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 860, set out acts and penalties for violations of laws relating to filled cheese.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal applicable to filled cheese manufactured, imported, or sold after Oct. 26, 1974, see section 3(c) of Pub. L. 93-490, set out as a note under sections 4831 to 4834 of this title.

[§§ 7237, 7238. Repealed. Pub. L. 91-513, title III, § 1101(b)(4)(A), Oct. 27, 1970, 84 Stat. 1292]

Section 7237, acts Aug. 16, 1954, ch. 736, 68A Stat. 860; Jan. 20, 1955, ch. 1, 69 Stat. 3; July 18, 1956, ch. 629, title I, § 103, 70 Stat. 568; Nov. 8, 1966, Pub. L. 89-793, title V, § 501, 80 Stat. 1449, set out acts constituting violations relating to narcotic drugs and marihuana. See section 801 et seq. of Title 21, Food and Drugs.

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.