

(Aug. 16, 1954, ch. 736, 68A Stat. 865; Pub. L. 94-455, title XIX, §1906(a)(41), Oct. 4, 1976, 90 Stat. 1830.)

### Editorial Notes

#### AMENDMENTS

1976—Pars. (2) to (4), Pub. L. 94-455 redesignated pars. (3) and (4) as (2) and (3), respectively. Former par. (2), which related to persons who manufactured or imported and sold, or offered for sale, or caused to be manufactured or imported and sold, or offered for sale, any playing card, package, or other article without the full amount of tax being paid, was struck out.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94-455, set out as a note under section 6013 of this title.

### § 7272. Penalty for failure to register or reregister

#### (a) In general

Any person (other than persons required to register under subtitle E, or persons engaging in a trade or business on which a special tax is imposed by such subtitle) who fails to register with the Secretary as required by this title or by regulations issued thereunder shall be liable to a penalty of \$50 (\$10,000 in the case of a failure to register or reregister under section 4101).

#### (b) Cross references

**For provisions relating to persons required by this title to register, see sections 4101, 4412, and 7011.**

(Aug. 16, 1954, ch. 736, 68A Stat. 866; Pub. L. 85-475, §4(b)(8), June 30, 1958, 72 Stat. 260; Pub. L. 85-859, title II, §204(6), (7), Sept. 2, 1958, 72 Stat. 1429; Pub. L. 89-44, title VI, §601(h), June 21, 1965, 79 Stat. 155; Pub. L. 94-455, title XIX, §§1904(b)(8)(F), 1906(a)(42), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1816, 1830, 1834; Pub. L. 108-357, title VIII, §863(a), Oct. 22, 2004, 118 Stat. 1619; Pub. L. 109-59, title XI, §11164(b)(3), Aug. 10, 2005, 119 Stat. 1975.)

### Editorial Notes

#### AMENDMENTS

2005—Pub. L. 109-59, §11164(b)(3)(B), inserted “or reregister” after “register” in section catchline.

Subsec. (a), Pub. L. 109-59, §11164(b)(3)(A), inserted “or reregister” after “failure to register”.

2004—Subsec. (a), Pub. L. 108-357 inserted “(\$10,000 in the case of a failure to register under section 4101)” after “\$50”.

1976—Subsec. (a), Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (b), Pub. L. 94-455, §§1904(b)(8)(F), 1906(a)(42), struck out “4722, 4753, 4804(d),” after “4412,”.

1965—Subsec. (b), Pub. L. 89-44 struck out “4455,” after “4412,”.

1958—Subsec. (a), Pub. L. 85-859, §204(6), excluded persons required to register under subtitle E and persons engaging in a trade or business on which a special tax is imposed by such subtitle.

Subsec. (b), Pub. L. 85-859, §204(7), struck out references to sections 5802 and 5841 of this title.

Subsec. (b), Pub. L. 85-475 struck out reference to section 4273.

### 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 1976 AMENDMENT

Amendment by section 1904(b)(8)(F) of Pub. L. 94-455 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 a note under section 4041 of this title.

Amendment by section 1906(a)(42), (b)(13)(A) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94-455, set out as a note under section 6013 of this title.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 to take effect in a manner consistent with effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENTS

Amendment by Pub. L. 85-859 effective Sept. 3, 1958, see section 210(a)(1) of Pub. L. 85-859, set out as an Effective Date note under section 5001 of this title.

For effective date of amendment by Pub. L. 85-475, see section 4(c) of Pub. L. 85-475, set out as a note under section 6415 of this title.

### § 7273. Penalties for offenses relating to special taxes

Any person who shall fail to place and keep stamps denoting the payment of the special tax as provided in section 6806 shall be liable to a penalty (not less than \$10) equal to the special tax for which his business rendered him liable, unless such failure is shown to be due to reasonable cause. If such failure to comply with section 6806 is through willful neglect or refusal, then the penalty shall be double the amount above prescribed.

(Aug. 16, 1954, ch. 736, 68A Stat. 866; Pub. L. 90-618, title II, §205, Oct. 22, 1968, 82 Stat. 1235.)

### Editorial Notes

#### AMENDMENTS

1968—Pub. L. 90-618 redesignated former subsec. (a) as existing provisions, struck out heading “General rule”, all references to subsecs. (a) or (b) of section 6806 of this title, provision that nothing in this subsec. affects the liability of any person doing any act, etc., upon which a special tax is imposed for such special tax, and struck out subsec. (b) setting forth penalties for the failure to comply with the provisions of section 6806(c) of this title.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-618 effective Oct. 22, 1968, see section 207 of Pub. L. 90-618, set out as an Effective Date note under section 5801 of this title.