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[CHAPTER 610.]

JOINT RESOLUTION

June 18, 1934.
[H.J.Res. 370.]
[Pub. Res., No. 40.]

To protect the revenue by regulation of the traffic in containers of distilled spirits.

Traffic in containers of distilled spirits.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever in his judgment such action is necessary to protect the revenue, the Secretary of the Treasury is authorized, by the regulations prescribed by him, and permits issued thereunder if required by him (1) to

Regulation of, authorized.

regulate the size, branding, marking, sale, resale, possession, use, and re-use of containers (of a capacity of less than five wine-gallons) designed or intended for use for the sale at retail of distilled spirits (within the meaning of such term as it is used in title II of

Requirements of manufacturers, persons dealing in, etc., containers.

the Liquor Taxing Act of 1934) for other than industrial use, and (2) to require, of persons manufacturing, dealing in, or using any such containers, the submission to such inspection, the keeping of such records, and the filing of such reports as may be deemed by

Penalty provisions.

him reasonably necessary in connection therewith. Whoever willfully violates the provisions of any regulation prescribed, or the terms or conditions of any permit issued, pursuant to the authorization contained in this joint resolution, and any officer, director, or agent of any corporation who knowingly participates in such violation, shall, upon conviction, be fined not more than $1,000 or be imprisoned for not more than two years, or both; and, notwithstanding any criminal conviction, the containers involved in such violation shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for forfeitures, seizures, and condemnations for violations of the internal-revenue laws, and any such containers so seized and condemned shall

Requirements imposed to be additional.

be destroyed and not sold. Any requirements imposed under this joint resolution shall be in addition to any other requirements imposed by, or pursuant to, existing law, and shall apply as well to persons not liable for tax under the internal-revenue laws as to persons so liable.

Approved, June 18, 1934.

[CHAPTER 611.]

JOINT RESOLUTION

June 18, 1934.
[H.J.Res., 373.]
[Pub. Res., No. 41.]

To protect the revenue by requiring information concerning the disposition of substances used in the manufacture of distilled spirits.

Distilled spirits, substances used in manufacture of.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That every person disposing of any substance of the character used in the manufacture of distilled spirits shall, when required by the Commissioner, render

Return showing disposition to be filed.

a correct return in such form and manner as the Commissioner, with the approval of the Secretary of the Treasury, may by rules and

Information to be contained.

regulations prescribe, showing the names and addresses of the persons to whom such disposition was made, with such details, as to the quantity so disposed of or other information which the Commissioner may require as to each such disposition, as will enable the Commissioner to determine whether all taxes due with respect to any distilled spirits manufactured from such substances have been

Penalty provisions.

paid. Any person who willfully violates any provision hereof, or of any such rules or regulations, and any officer, director, or agent of any such person who knowingly participates in such violation, shall upon conviction be fined not more than $500 or be imprisoned for not more than one year, or both. As used in this joint resolution

Definitions.

(a) the term "distilled spirits" has the same meaning as that in