

"Former President."

"(f) As used in this section, the term 'former President' means a person—

"(1) who shall have held the office of President of the United States of America;

"(2) whose service in such office shall have terminated other than by removal pursuant to section 4 of article II of the Constitution of the United States of America; and

"(3) who does not then currently hold such office."

Approved January 8, 1971.

USC prec.  
title 1.

## Public Law 91-659

### AN ACT

January 8, 1971  
[H. R. 10517]

To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes.

Taxes.  
Distilled  
spirits.

72 Stat. 1323.  
26 USC 5008.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 5008(c)

(1) (A) of the Internal Revenue Code of 1954 is amended by striking out "; or" and inserting in lieu thereof ", or (iii) by reason of accident while on the distilled spirits plant premises and amounts to 10 proof gallons or more in respect of any one accident; or".

SEC. 2. (a) (1) The first sentence of section 5008(b) (2) of the Internal Revenue Code of 1954 is amended to read as follows: "Any distilled spirits withdrawn from bond on payment or determination of tax for rectification or bottling may, before removal from the bottling premises of the distilled spirits plant to which removed from bond or after return to such bottling premises, on application to the Secretary or his delegate, be destroyed after such gauge and under such supervision as the Secretary or his delegate may by regulations prescribe."

(2) The second sentence of such section 5008(b) (2) is amended by striking out "the tax imposed under section 5001(a) (1)" and inserting in lieu thereof "the taxes imposed under section 5001(a) (1) or under subpart B or this part".

(b) Section 5008(c) (5) of such Code is amended to read as follows:

"(5) DISTILLED SPIRITS RETURNED TO BOTTLING PREMISES.—Distilled spirits withdrawn from bond on payment or determination of tax for rectification or bottling which are removed from bottling premises and subsequently returned to the premises from which removed may be dumped and gauged after such return under such regulations as the Secretary or his delegate may prescribe, and subsequent to such gauge shall be eligible for allowance of loss under this subsection as though they had not been removed from such bottling premises."

(c) (1) Section 5215(a) of such Code is amended to read as follows:

"(a) GENERAL.—On such application and under such regulations as the Secretary or his delegate may prescribe, distilled spirits withdrawn from bonded premises on payment or determination of tax (other than products to which any alcoholic ingredients other than such distilled spirits have been added) may be returned to the bonded premises of a distilled spirits plant. Such returned distilled spirits shall be destroyed, denatured, or redistilled, or shall be mingled as authorized in section 5234(a) (1) (other than subparagraph (C) thereof). All provisions of this chapter applicable to distilled spirits in bond shall be applicable to distilled spirits returned to bonded premises under the provisions of this section on such return."

72 Stat. 1314;  
79 Stat. 150.

72 Stat. 1364;  
79 Stat. 161.

(2) Section 5215(b) is repealed.

Repeal.  
72 Stat. 1364.  
26 USC 5215.

(3) Subsection (c) of section 5215 is redesignated as subsection (b).  
SEC. 3. (a) Subpart E of part 1 of subchapter A of chapter 51 of the Internal Revenue Code of 1954 is amended by redesignating section 5066 as section 5067 and by inserting after section 5065 the following new section:

**“SEC. 5066. DISTILLED SPIRITS FOR USE OF FOREIGN EMBASSIES, LEGATIONS, ETC.**

**“(a) ENTRY INTO CUSTOMS BONDED WAREHOUSES.—**

“(1) **DISTILLED SPIRITS BOTTLED IN BOND FOR EXPORT.**—Under such regulations as the Secretary or his delegate may prescribe, distilled spirits bottled in bond for export under the provisions of section 5233 may be withdrawn from bonded premises as provided in section 5214(a)(4) for transfer to customs bonded warehouses in which imported distilled spirits are permitted to be stored in bond for entry therein pending withdrawal therefrom as provided in subsection (b). For the purposes of this chapter, the withdrawal of distilled spirits from bonded premises under the provisions of this paragraph shall be treated as a withdrawal for exportation and all provisions of law applicable to distilled spirits withdrawn for exportation under the provisions of section 5214(a)(4) shall apply with respect to spirits withdrawn under this paragraph.

72 Stat. 1366.

“(2) **BOTTLED DISTILLED SPIRITS ELIGIBLE FOR EXPORT WITH BENEFIT OF DRAWBACK.**—Under such regulations as the Secretary or his delegate may prescribe, distilled spirits stamped or restamped, and marked, especially for export under the provisions of section 5062(b) may be shipped to a customs bonded warehouse in which imported distilled spirits are permitted to be stored, and entered in such warehouses pending withdrawal therefrom as provided in subsection (b), and the provisions of this chapter shall apply in respect of such distilled spirits as if such spirits were for exportation.

82 Stat. 1328.

“(3) **TIME DEEMED EXPORTED.**—For the purposes of this chapter, distilled spirits entered into a customs bonded warehouse as provided in this subsection shall be deemed exported at the time so entered.

“(b) **WITHDRAWAL FROM CUSTOMS BONDED WAREHOUSES.**—Notwithstanding any other provisions of law, distilled spirits entered into customs bonded warehouses under the provisions of subsection (a) or domestic distilled spirits transferred to customs bonded warehouses under section 5521(d)(2) may, under such regulations as the Secretary or his delegate may prescribe, be withdrawn from such warehouses for consumption in the United States by and for the official or family use of such foreign governments, organizations, and individuals who are entitled to withdraw imported distilled spirits from such warehouses free of tax. Distilled spirits transferred to customs bonded warehouses under the provisions of this section shall be entered, stored, and accounted for in such warehouses under such regulations and bonds as the Secretary or his delegate may prescribe, and may be withdrawn therefrom by such governments, organizations, and individuals free of tax under the same conditions and procedures as imported distilled spirits.

“(c) **WITHDRAWAL FOR DOMESTIC USE.**—Distilled spirits entered into customs bonded warehouses as authorized by this section may be withdrawn therefrom for domestic use, in which event they shall be treated as American goods exported and returned.

72 Stat. 1314.  
26 USC 5001.

"(d) SALE OR UNAUTHORIZED USE PROHIBITED.—No distilled spirits withdrawn from customs bonded warehouses or otherwise brought into the United States free of tax for the official or family use of such foreign governments, organizations, or individuals as are authorized to obtain distilled spirits free of tax shall be sold, or shall be disposed of or possessed for any use other than an authorized use. The provisions of section 5001(a)(5) are hereby extended and made applicable to any person selling, disposing of, or possessing any distilled spirits in violation of the preceding sentence, and to the distilled spirits involved in any such violation."

(b) The table of sections for such subpart E is amended by striking out—

"Sec. 5066. Cross reference."

and inserting in lieu thereof

"Sec. 5066. Distilled spirits for use of foreign embassies, legations, etc.

"Sec. 5067. Cross reference."

SEC. 4. (a) Section 5173(b) of the Internal Revenue Code of 1954 is amended by adding at the end thereof the following new paragraph:

"(4) INVOLUNTARY LIEN.—In the case of a judgment, or other lien imposed on the property subject to lien under section 5004 (b)(1) without the consent of the distiller, the distiller may file bond, approved by the Secretary or his delegate, in the amount of such judgment or other lien to indemnify the United States for any loss resulting from such encumbrance."

(b) Section 5173(b)(1) of such Code is amended by inserting "or to any judgment or other lien covered by a bond given under paragraph (4)" after "bond given under subparagraph (C)" in the first parenthetical matter.

(c) Section 5173(b)(2) of such Code is amended by inserting "or (4)" after "paragraph (1)(C)".

SEC. 5. Section 5178(a)(4)(A) of the Internal Revenue Code of 1954 is amended to read as follows:

"(A) The proprietor of a distilled spirits plant authorized to store distilled spirits in casks, packages, cases, or similar portable approved containers on bonded premises—

"(i) may establish a separate portion of such premises for the bottling in bond of distilled spirits under section 5233 prior to payment or determination of tax, or

"(ii) may elect to use facilities on his bottling premises established under subparagraph (B) or (C) for bottling in accordance with the conditions and requirements of section 5233 and under the supervision provided for in section 5202 (g), but after determination of tax.

Distilled spirits bottled after determination of the internal revenue tax under clause (ii) shall be stamped and labeled in the same manner as distilled spirits bottled before determination of tax under clause (i)."

Effective date.

SEC. 6. This Act shall take effect on the first day of the first calendar month which begins more than 90 days after the date of the enactment of this Act.

## SEC. 7. AMENDMENTS OF SECTION 5232.

(a) The first sentence of section 5232(a) (relating to transfer of imported distilled spirits) is amended to read as follows: "Distilled spirits imported or brought into the United States in bulk containers may, under such regulations as the Secretary shall prescribe, be withdrawn from customs custody and transferred in such bulk containers or by pipeline to the bonded premises of a distilled spirits plant without payment of the internal revenue tax imposed on such distilled spirits."

82 Stat. 1328.  
26 USC 5232.

(b) Section 5232(b) (relating to withdrawals) is amended by striking out "Imported distilled spirits" and inserting in lieu thereof "Distilled spirits".

Approved January 8, 1971.

## Public Law 91-660

## AN ACT

To provide for the establishment of the Gulf Islands National Seashore, in the States of Florida and Mississippi, for the recognition of certain historic values at Fort San Carlos, Fort Redoubt, Fort Barrancas, and Fort Pickens in Florida, and Fort Massachusetts in Mississippi, and for other purposes.

January 8, 1971  
[H. R. 10874]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, in order to preserve for public use and enjoyment certain areas possessing outstanding natural, historic, and recreational values, the Secretary of the Interior (hereinafter referred to as the "Secretary") may establish and administer the Gulf Islands National Seashore (hereinafter referred to as the "seashore"). The seashore shall comprise the following gulf coast islands and mainland areas, together with adjacent water areas as generally depicted on the drawing entitled "Proposed Boundary Plan, Proposed Gulf Islands National Seashore," numbered NS-GI-7100J, and dated December 1970:

Gulf Islands  
National  
Seashore.  
Establishment.

- (1) Ship, Petit Bois, and Horn Islands in Mississippi;
- (2) the eastern portion of Perdido Key in Florida;
- (3) Santa Rosa Island in Florida;
- (4) the Naval Live Oaks Reservation in Florida;
- (5) Fort Pickens and the Fort Pickens State Park in Florida;

and

(6) a tract of land in the Pensacola Naval Air Station in Florida that includes the Coast Guard Station and Lighthouse, Fort San Carlos, Fort Barrancas, and Fort Redoubt and sufficient surrounding land for proper administration and protection of the historic resources.

SEC. 2. (a) Within the boundaries of the seashore, the Secretary may acquire lands, waters, and interests therein by donation, purchase with donated or appropriated funds, or exchange, except that property owned by a State or any political subdivision thereof may be acquired only with the consent of the owner. The Secretary may acquire by any of the above methods not more than one hundred thirty-five acres of land or interests therein outside of the seashore boundaries on the mainland in the vicinity of Biloxi-Gulfport, Mississippi, for an administrative site and related facilities for access to the seashore. With the concurrence of the agency having custody thereof, any Federal property within the seashore and mainland site may be transferred without consideration to the administrative jurisdiction of the Secretary for the purposes of the seashore.

Lands, waters,  
acquisition.