Subsec. (b). Pub. L. 100–447, §6236(b)(2), (d), redesignated subsec. (e) as (d) and added par. (3).

1984—Subsec. (b). Pub. L. 98–359 substituted “subsection (e)” for “subsection (d)”.

1982—Subsec. (d). Pub. L. 97–248 inserted authority to levy upon property other than salary or wages, substituted “individual” wherever appearing, designated second sentence of former par. (1) as par. (2) and in par. (2)(C) as so designated substituted “certified or registered mail” for “mail”, and redesignated former par. (2) as (3) and former par. (3) as subsec. (e).  Subsec. (e). Pub. L. 97–248 redesignated former subsec. (d)(3) as (e). Former subsec. (e) redesignated (f).


Subsec. (b). Pub. L. 94–455, §§1209(d)(2), 1906(b)(13)(A), substituted in second sentence “Except as otherwise provided in subsection (d)(3), a levy” for “A levy” and struck out “or his delegate” after “Secretary”.

Subsec. (c). Pub. L. 94–455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (d)(1). Pub. L. 94–455, §§1209(d)(4), 1906(b)(13)(A), struck out provision that no additional notice shall be required in the case of successive levies with respect to such tax and “or his delegate” after “Secretary”.

Subsec. (d)(2). Pub. L. 94–455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.


1971—Subsecs. (d), (e). Pub. L. 92–178 added subsec. (d) and redesignated former subsec. (d) as (e).

1966—Subsec. (b). Pub. L. 89–719 inserted sentence providing that a levy shall extend only to property possessed and obligations existing at the time thereof.

**Effective Date of 2004 Amendment**


**Effective Date of 2002 Amendment**


**Effective Date of 1998 Amendment**


**Effective Date of 1997 Amendment**


**Effective Date of 1984 Amendment**


**Effective Date of 1982 Amendment**

Section 349(b) of Pub. L. 97–248 provided that: “The amendment made by subsection (a) [amending this section] shall apply to levies made after December 31, 1982.”

**Effective Date of 1976 Amendment**

Amendment by section 1209(d)(1), (2), (4) of Pub. L. 94–455 effective only with respect to levies made after Feb. 28, 1977, see section 1209(e) of Pub. L. 94–455 as amended by section 2(c) of Pub. L. 94–528, Oct. 17, 1976, 90 Stat. 2483, set out as a note under section 6334 of this title.

**Effective Date of 1971 Amendment**

Section 211(b) of Pub. L. 92–178 provided that: “The amendments made by this section [amending this section] shall apply with respect to levies made after March 1, 1972.”

**Effective Date of 1966 Amendment**

Amendment by Pub. L. 89–719 applicable after Nov. 2, 1966, regardless of when title or lien of United States arose or when lien or interest of another person was acquired, with certain exceptions, see section 114(a)–(c) of Pub. L. 89–719, set out as a note under section 6323 of this title.

§ 6332. Surrender of property subject to levy

(a) Requirement

Except as otherwise provided in this section, any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made shall, upon demand of the Secretary, surrender such property or rights (or discharge such obligation) to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) Special rule for life insurance and endowment contracts

(1) In general

A levy on an organization with respect to a life insurance or endowment contract issued by such organization shall, without necessity for the surrender of the contract document, constitute a demand by the Secretary for payment of the amount described in paragraph (2) and the exercise of the right of the person against whom the tax is assessed to the advance of such amount. Such organization shall pay over such amount 90 days after service of
notice of levy. Such notice shall include a certification by the Secretary that a copy of such notice has been mailed to the person against whom the tax is assessed at his last known address.

(2) Satisfaction of levy

Such levy shall be deemed to be satisfied if such organization pays over to the Secretary the amount which the person against whom the tax is assessed could have had advanced to him by such organization on or after the date such organization had actual notice or knowledge (within the meaning of section 6323(i)(1)) of the existence of the lien with respect to which such levy is made, other than an advance (including contractual interest thereon) made to such person on or after the date such organization had actual notice or knowledge.

(3) Enforcement proceedings

The satisfaction of a levy under paragraph (2) shall be without prejudice to any civil action for the enforcement of any lien imposed by this title with respect to such contract.

(c) Special rule for banks

Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under judicial process) any deposits (including contractual interest thereon) in such bank only after 21 days after service of levy.

(d) Enforcement of levy

(1) Extent of personal liability

Any person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable in his own person and estate to the United States in a sum equal to the value of any property or rights to property, subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property (or discharges such obligation) to the Secretary (or who pays a liability under subsection (d)(1)) shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or payment.

(f) Person defined

The term “person,” as used in subsection (a), includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to surrender the property or rights to property, or to discharge the obligation.


AMENDMENTS

1990—Subsec. (a). Pub. L. 101-508 substituted “this section” for “subsections (b) and (c)”.

1988—Subsec. (a). Pub. L. 100-647, §6236(e)(2)(A), substituted “subsections (b) and (c)” for “subsection (b)”. Subsec. (c). Pub. L. 100-647, §6236(e)(1), added subsec. (c). Former subsec. (c) redesignated (d). Subsec. (d). Pub. L. 100-647, §6236(e)(1), redesignated subsec. (c) as (d). Former subsec. (d) redesignated (e). Pub. L. 100-647, §1015(t)(1), inserted “and any other person” after “delinquent taxpayer” and struck out sentence at end providing that in the case of a levy which is satisfied pursuant to subsection (b), such organization shall also be discharged from any obligation or liability to any beneficiary arising from such surrender or payment.

Subsec. (e). Pub. L. 100-647, §6236(e)(1), redesignated subsec. (d) as (e) and substituted “subsection (d)(1)” for “subsection (c)(1)”. Former subsec. (e) redesignated (f).

Subsec. (f). Pub. L. 100-647, §6236(e)(1), redesignated subsec. (e) as (f).

1986—Subsec. (a). Pub. L. 99-514 substituted “the underpayment rate established under section 6621” for “an annual rate established under section 6621”.

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

Subsec. (c)(1). Pub. L. 94-455, §§1209(d)(3), 1906(b)(13)(A), inserted “(or, in the case of a levy described in section 6331(d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer). Any amount (other than costs) recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.”

Subsec. (d)(1). Pub. L. 94-455, §1906(b)(13)(A), inserted “or his delegate” after “Secretary”.

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

Subsec. (f). Pub. L. 94-455, §§1209(d)(3), 1906(b)(13)(A), inserted “Except as otherwise provided in subsection (b), any person” for “Any person”.

Subsec. (b). Pub. L. 89-719, §104(b)(2), added subsec. (b), Former subsec. (b) redesignated, with amendments, as subsec. (c)(1). Subsec. (c). Pub. L. 89-719, §104(b)(2)(A), substituted as par. (1) provisions formerly set out as subsec. (b), in-
sented provisions that any amount other than costs recovered under par. (1) shall be credited against the tax liability for the collection of which the levy was made, and added par. (2), Former subsec. (c) redesignated (e). Subsec. (d). Pub. L. 89–719, §104(b)(4), added subsec. (d).

Subsec. (e). Pub. L. 89–719, §104(b)(3), redesignated former subsec. (c) as (e).

 EFFECTIVE DATE OF 1988 AMENDMENT

Section 1015(t)(2) of Pub. L. 100–647 provided that: ‘‘The amendment made by this subsection [amending this section] shall apply to levies issued after the date of the enactment of this Act [Nov. 10, 1988].’’

Amendment by section 6236(e) of Pub. L. 100–647 applicable to amounts outstanding on such date or after July 1, 1989, see section 6236(b)(1) of Pub. L. 100–647, set out as a note under section 6331 of this title.

 EFFECTIVE DATE OF 1986 AMENDMENT


Amendment by section 1209(d)(3) of Pub. L. 94–455 effective during any period, to the extent that the total amount payable to or received by an individual as wages or salary for personal services, or as income derived from other sources, does not exceed the applicable exemption amount determined under sub-section (d).

(10) Certain service-connected disability payments

Any amount payable to an individual as a service-connected (within the meaning of section 101(16) of title 38, United States Code) disability benefit under—

(A) subchapter II, III, IV, V.,¹ or VI of chapter 11 of such title 38, or

(B) chapter 13, 21, 23, 31, 32, 34, 35, 37, or 39 of such title 38.

¹So in original.

§ 6333. Production of books

If a levy has been made or is about to be made on any property, or right to property, any person having custody or control of any books or records, containing evidence or statements relating to the property or right to property subject to levy, shall, upon demand of the Secretary, exhibit such books or records to the Secretary.


AMENDMENTS

1976—Pub. L. 94–455 struck out ‘‘or his delegate’’ after ‘‘Secretary’’ wherever appearing.

§ 6334. Property exempt from levy

(a) Enumeration

There shall be exempt from levy—

(1) Wearing apparel and school books

Such items of wearing apparel and such school books as are necessary for the taxpayer or for members of his family;

(2) Fuel, provisions, furniture, and personal effects

So much of the fuel, provisions, furniture, and personal effects in the taxpayer’s house-