

of business a record in book form of all distilled spirits, wines, and beer received, showing the quantity thereof and from whom and the dates received, or shall keep all invoices of, and bills for, all distilled spirits, wines, and beer received.

(b) Dispositions

When he deems it necessary for law enforcement purposes or the protection of the revenue, the Secretary may by regulations require retail dealers in liquors and retail dealers in beer to keep records of the disposition of distilled spirits, wines, or beer, in such form or manner and of such quantities as the Secretary may prescribe.

(c) Retail dealers

For purposes of this section—

(1) Retail dealer in liquors

The term “retail dealer in liquors” means any dealer (other than a retail dealer in beer or a limited retail dealer) who sells, or offers for sale, distilled spirits, wines, or beer, to any person other than a dealer.

(2) Retail dealer in beer

The term “retail dealer in beer” means any dealer (other than a limited retail dealer) who sells, or offers for sale, beer, but not distilled spirits or wines, to any person other than a dealer.

(3) Limited retail dealer

The term “limited retail dealer” means any fraternal, civic, church, labor, charitable, benevolent, or ex-servicemen’s organization making sales of distilled spirits, wine or beer on the occasion of any kind of entertainment, dance, picnic, bazaar, or festival held by it, or any person making sales of distilled spirits, wine or beer to the members, guests, or patrons of bona fide fairs, reunions, picnics, carnivals, or other similar outings, if such organization or person is not otherwise engaged in business as a dealer.

(4) Dealer

The term “dealer” has the meaning given such term by section 5121(c)(3).

(d) Cross references

For provisions relating to the preservation and inspection of records, and entry of premises for inspection, see section 5123.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1345, §5124; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; renumbered §5122 and amended Pub. L. 109-59, title XI, §11125(b)(6), Aug. 10, 2005, 119 Stat. 1955.)

PRIOR PROVISIONS

A prior section 5122, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1344; amended Pub. L. 94-455, title XIX, §1905(a)(10), Oct. 4, 1976, 90 Stat. 1819, defined “retail dealer in liquors”, “retail dealer in beer”, and “limited retail dealer”, prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(D), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5122, act Aug. 16, 1954, ch. 736, 68A Stat. 621, related to definition of retail dealers in liquors and beer, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2005—Pub. L. 109-59, §11125(b)(6)(A), (B)(i), renumbered section 5124 of this title as this section, transferred section to this subpart so as to appear after section 5121, and substituted “Recordkeeping by retail dealers” for “Records” in section catchline.

Subsec. (c). Pub. L. 109-59, §11125(b)(6)(B)(iii), added subsec. (c). Former subsec. (c) redesignated (d).

Pub. L. 109-59, §11125(b)(6)(B)(ii), substituted “section 5123” for “section 5146”.

Subsec. (d). Pub. L. 109-59, §11125(b)(6)(B)(iii), redesignated subsec. (c) as (d).

1976—Subsec. (b). Pub. L. 94-455 struck out “or his delegate” after “Secretary” in two places.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 of this title.

§5123. Preservation and inspection of records, and entry of premises for inspection

(a) Preservation and inspection of records

Any records or other documents required to be kept under this part or regulations issued pursuant thereto shall be preserved by the person required to keep such records or documents, as the Secretary may by regulations prescribe, and shall be kept available for inspection by any internal revenue officer during business hours.

(b) Entry of premises for inspection

The Secretary may enter during business hours the premises (including places of storage) of any dealer for the purpose of inspecting or examining any records or other documents required to be kept by such dealer under this chapter or regulations issued pursuant thereto and any distilled spirits, wines, or beer kept or stored by such dealer on such premises.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1348, §5146; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; renumbered §5123, Pub. L. 109-59, title XI, §11125(b)(7), Aug. 10, 2005, 119 Stat. 1955.)

PRIOR PROVISIONS

A prior section 5123, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1344; amended Pub. L. 87-863, §4(a), Oct. 23, 1962, 76 Stat. 1142; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 100-647, title II, §2004(t)(3), Nov. 10, 1988, 102 Stat. 3610, related to exemptions from special tax on certain wholesale and retail dealers in liquors or beer, prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(D), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5123, act Aug. 16, 1954, ch. 736, 68A Stat. 621, related to exemptions from tax on retail dealers of liquors or beer, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2005—Pub. L. 109-59 renumbered section 5146 of this title as this section and transferred section to this subpart so as to appear after section 5122.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

§5124. Registration by dealers

Every dealer who is subject to the record-keeping requirements under section 5121 or 5122

shall register with the Secretary such dealer's name or style, place of residence, trade or business, and the place where such trade or business is to be carried on. In the case of a firm or company, the names of the several persons constituting the same, and the places of residence, shall be so registered.

(Added Pub. L. 109-59, title XI, § 11125(b)(8), Aug. 10, 2005, 119 Stat. 1955.)

PRIOR PROVISIONS

A prior section 5124 was renumbered section 5122 of this title.

Another prior section 5124, act Aug. 16, 1954, ch. 736, 68A Stat. 622, related to recordkeeping requirements of retail dealers in liquors or beer, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5125, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1345, set out cross references, prior to repeal by Pub. L. 109-59, title XI, § 11125(a)(1)(D), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

EFFECTIVE DATE

Section effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as an Effective Date of 2005 Amendment note under section 5002 of this title.

SUBPART D—OTHER PROVISIONS

Sec.	
5131.	Packaging distilled spirits for industrial uses.
5132.	Prohibited purchases by dealers.

PRIOR PROVISIONS

A prior subpart D, consisting of sections 5111 to 5117, related to wholesale dealers in liquors or beer, prior to repeal, except for sections 5114 and 5116, by Pub. L. 109-59, title XI, § 11125(a)(1)(C), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior subpart D, consisting of sections 5111 to 5116, related to wholesale dealers, prior to the general revision of this chapter by Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1313.

A prior subpart E, consisting of sections 5121 to 5125, related to retail dealers, prior to repeal, except for section 5124, by Pub. L. 109-59, title XI, § 11125(a)(1)(D), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior subpart E, consisting of sections 5121 to 5124, related to retail dealers, prior to the general revision of this chapter by Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1313.

A prior subpart F was redesignated subpart B of this part.

Another prior subpart F, consisting of sections 5131 to 5134, related to nonbeverage domestic drawback claimants, prior to the general revision of this chapter by Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1313.

A prior subpart G, consisting of sections 5141 to 5149, related to general provisions, prior to repeal, except for sections 5142, 5143, 5145, and 5146, by Pub. L. 109-59, title XI, § 11125(a)(1)(E), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior subpart G, consisting of sections 5141 to 5149, related to general provisions, prior to the general revision of this chapter by Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

2005—Pub. L. 109-59, title XI, § 11125(b)(10), Aug. 10, 2005, 119 Stat. 1955, added subpart heading and items 5131 and 5132.

§ 5131. Packaging distilled spirits for industrial uses

(a) General

The Secretary may, at his discretion and under such regulations as he may prescribe, authorize a dealer (as defined in section 5121(c)) engaging in the business of supplying distilled spirits for industrial uses to package distilled spirits, on which the tax has been paid or determined, for such uses in containers of a capacity in excess of 1 wine gallon and not more than 5 wine gallons.

(b) Cross reference

For provisions relating to containers of distilled spirits, see section 5206.

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1343, § 5116; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, § 807(a)(12), July 26, 1979, 93 Stat. 282; Pub. L. 98-369, div. A, title IV, § 454(c)(3), July 18, 1984, 98 Stat. 821; renumbered § 5131 and amended Pub. L. 109-59, title XI, § 11125(b)(11), Aug. 10, 2005, 119 Stat. 1956.)

PRIOR PROVISIONS

A prior section 5131 was renumbered section 5111 of this title.

Another prior section 5131, act Aug. 16, 1954, ch. 736, 68A Stat. 622, related to eligibility for drawback and rate of tax, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2005—Pub. L. 109-59, § 11125(b)(11), renumbered section 5116 of this title as this section and transferred section to this subpart so as to appear after subpart analysis.

Subsec. (a). Pub. L. 109-59, § 11125(b)(11), inserted "(as defined in section 5121(c))" after "dealer".

1984—Subsec. (b). Pub. L. 98-369 substituted "reference" for "references" in heading, struck out former par. (1) which provided a cross reference to section 5205(a)(1) of this title regarding stamps for immediate containers, and struck out designation "(2)" preceding provisions relating to containers of distilled spirits.

1979—Subsec. (b)(1). Pub. L. 96-39 substituted "section 5205(a)(1)" for "section 5205(a)(2)".

1976—Subsec. (a). Pub. L. 94-455 struck out "or his delegate" after "Secretary".

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

§ 5132. Prohibited purchases by dealers

(a) In general

Except as provided in regulations prescribed by the Secretary, it shall be unlawful for a dealer to purchase distilled spirits for resale from any person other than a wholesale dealer in liquors who is required to keep the records prescribed by section 5121.