

## HISTORICAL AND REVISION NOTES—CONTINUED

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3541(b) .....	31:506(1st sentence words after 8th comma, last sentence). 31:507.	R.S. §3626.

In the section, the word “official” is substituted for “officer” for consistency in the revised title and with other titles of the United States Code.

In subsection (a), the words “any collector of the revenue, receiver of public money, or other” in 31:506(1st sentence words before 8th comma) are omitted as surplus. The words “or a disbursing or certifying official” are substituted for 31:82d(words before semicolon), 514, and 516 to eliminate unnecessary words. The words “in the manner or within the time” in 31:506(1st sentence words before 8th comma) are omitted as surplus. The words “Comptroller General” are substituted for “General Accounting Office” for consistency in the revised title and with other titles of the Code. The words “exhibiting truly” are omitted as surplus. The words “Secretary of the Treasury” are substituted for “Solicitor of the Treasury” (subsequently changed to “General Counsel for the Department of the Treasury” by section 512 of the Act of May 10, 1934 (ch. 277, 48 Stat. 759)) because of the source provisions restated in section 321(c) of the revised title.

In subsection (b), the words “delinquent” in 31:506(1st sentence words after 8th comma, last sentence) and “if any, which have been” in 31:507 are omitted as surplus. The words “If the Secretary intends to take and sell the property of an official that is located in a district other than where the official resides” are substituted for “Where the officer resides in a district other than that in which his estate may be, which it is intended to take and sell” in 31:506 for clarity.

### § 3542. Carrying out distress warrants

(a) A marshal carrying out a distress warrant issued under section 3541 of this title shall seize the personal property of the official and sell the property after giving 10 days notice of the sale. Notice shall be given by posting an advertisement of the property to be sold in at least 2 public places in the town and county in which the property was taken or the town and county in which the owner of the property resides. If the property does not satisfy the amount due under the warrant, the official may be sent to prison until discharged by law.

(b)(1) The amount due under a warrant is a lien on the real property of the official from the date the distress warrant is issued. The lien shall be recorded in the office of the clerk of the appropriate district court until discharged under law.

(2) If the personal property of the official is not enough to satisfy a distress warrant, the marshal shall sell real property of the official after advertising the property for at least 3 weeks in at least 3 public places in the county or district where the property is located. A buyer of the real property has valid title against all persons claiming under the official.

(c) The official shall receive that part of the proceeds of a sale remaining after the distress warrant is satisfied and the reasonable costs and charges of the sale are paid.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 968.)

## HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3542(a) .....	31:508.	R.S. §3627.
3542(b)(1)	31:510.	R.S. §3629; June 6, 1972, Pub. L. 92–310, §231(m), 86 Stat. 210.
3542(b)(2)	31:511.	R.S. §3630; June 6, 1972, Pub. L. 92–310, §231(n), 86 Stat. 210.
	31:512.	R.S. §3631; June 6, 1972, Pub. L. 92–310, §231(o), 86 Stat. 210.
3542(c) .....	31:513.	R.S. §3632; June 6, 1972, Pub. L. 92–310, §231(p), 86 Stat. 210.

In the section, the word “delinquent” is omitted as surplus.

In subsection (a), the words “issued under section 3541 of this title” are added for clarity. The words “by himself or by his deputy, proceed to levy and collect the sum remaining due, by” are omitted as surplus. The words “seize the personal property” are substituted for “distress . . . of the goods and chattels” for clarity. The word “intended” is omitted as surplus. The last sentence is substituted for 31:508(last sentence) to eliminate unnecessary words.

In subsection (b), the words “real property” are substituted for “lands, tenements, and hereditaments” for clarity.

In subsection (b)(1), the words “by any delinquent officer”, “declared to be”, “of a levy in pursuance of”, and “against him” are omitted as surplus.

In subsection (b)(2), the words “personal property” are substituted for “goods and chattels” for consistency. The words “issued pursuant to sections 506 to 510 of this title” are omitted because of the restatement. The words “or so much thereof as may be necessary for that purpose” and “of such district or his deputy” are omitted as unnecessary. The last sentence is substituted for 31:512 to eliminate unnecessary words.

In subsection (c), the words “that part” are substituted for “All moneys” for clarity.

### § 3543. Postponing a distress warrant proceeding

(a) A distress warrant proceeding may be postponed for a reasonable time if the Secretary of the Treasury believes the public interest will not be harmed by the postponement.

(b)(1) A person adversely affected by a distress warrant issued under section 3541 of this title may bring a civil action in a district court of the United States. The complaint shall state the kind and extent of the harm. The court may grant an injunction to stay any part of a distress warrant proceeding required by the action after the person applying for the injunction gives a bond in an amount the court prescribes for carrying out a judgment.

(2) An injunction under this subsection does not affect a lien under section 3542(b)(1) of this title. The United States Government is not required to answer in a civil action brought under this subsection.

(3) If the court dissolves the injunction on a finding that the civil action for the injunction was brought only for delay, the court may increase the interest rate imposed on amounts found due against the complainant to not more than 10 percent a year. The judge may grant or dissolve an injunction under this subsection either in or out of court.

(c) A person adversely affected by a refusal to grant an injunction or by dissolving an injunction under subsection (b) of this section may petition a judge of a circuit court of appeals in