

from its taxes, duties, or other sources, for the payment of the national expenses." Quoting *United States v. Mayo* (1813, Fed. Cas. No. 15,755) that "revenue laws" meant such laws "as are made for the direct and avowed purpose of creating revenue or public funds for the service of the Government."

Definition of revenue. "Revenue" is the income of a State, and the revenue of the Post Office Department, being raised by a tax on mailable matter conveyed in the mail, and which is disbursed in the public service, is as much a part of the income of the government as moneys collected for duties on imports (*United States v. Bromley*, 53 U.S. 88, 99, 13 L. Ed. 905).

"Revenue" is the product or fruit of taxation. It matters not in what form the power of taxation may be exercised or to what subjects it may be applied, its exercise is intended to provide means for the support of the Government, and the means provided are necessarily to be regarded as the internal revenue. Duties upon imports are imposed for the same general object and, because they are so imposed, the money thus produced is considered revenue, not because it is derived from any particular source (*United States v. Wright*, 1870, Fed. Cas. No. 16,770).

"Revenue law" is defined as a law for direct object of imposing and collecting taxes, dues, imports, and excises for government and its purposes (*In re Mendenhall*, D.C. Mont. 1935, 10 F. Supp. 122).

Act Cong. March 2, 1799, ch. 22, 1 Stat. 627, regulating the collection of duties on imports, is a revenue law, within the meaning of act Cong. April 18, 1818, ch. 70, 3 Stat. 433, providing for the mode of suing for and recovering penalties and forfeitures for violations of the revenue laws of the United States (*The Abigail*, 1824, Fed. Cas. No. 18).

Changes were made in phraseology.

Editorial Notes

AMENDMENTS

2006—Pub. L. 109-162 inserted "or for ten years after the offense, whichever is longer" after "of the child".

2003—Pub. L. 108-21 substituted "Offenses against children" for "Child abuse offenses" in section catchline and amended text generally. Prior to amendment, text read as follows: "No statute of limitations that would otherwise preclude prosecution for an offense involving the sexual or physical abuse of a child under the age of 18 years shall preclude such prosecution before the child reaches the age of 25 years."

1994—Pub. L. 103-322 substituted "Child abuse offenses" for "Customs and slave trade violations" as section catchline and amended text generally. Prior to amendment, text read as follows: "No person shall be prosecuted, tried or punished for any violation of the customs laws or the slave trade laws of the United States unless the indictment is found or the information is instituted within five years next after the commission of the offense."

§ 3284. Concealment of bankrupt's assets

The concealment of assets of a debtor in a case under title 11 shall be deemed to be a continuing offense until the debtor shall have been finally discharged or a discharge denied, and the period of limitations shall not begin to run until such final discharge or denial of discharge.

(June 25, 1948, ch. 645, 62 Stat. 828; Pub. L. 95-598, title III, § 314(k), Nov. 6, 1978, 92 Stat. 2678.)

HISTORICAL AND REVISION NOTES

Based on section 52(d) of title 11, U.S.C., 1940 ed., Bankruptcy (May 27, 1926, ch. 406, §11d, 44 Stat. 665; June 22, 1938, ch. 575, §1, 52 Stat. 856).

The 3-year-limitation provision was omitted as unnecessary in view of the general statute, section 3282 of this title.

The words "or a discharge denied" and "or denial of discharge" were added on the recommendation of the Department of Justice to supply an omission in existing law.

Other subsections of said section 52 of title 11, U.S.C., 1940 ed., are incorporated in sections 151-154 and 3057 of this title.

Other minor changes of phraseology were made.

Editorial Notes

AMENDMENTS

1978—Pub. L. 95-598 substituted "debtor in a case under title 11" for "bankrupt or other debtor".

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-598 effective Oct. 1, 1979, see section 402(a) of Pub. L. 95-598, set out as an Effective Date note preceding section 101 of Title 11, Bankruptcy.

SAVINGS PROVISION

Amendment by section 314 of Pub. L. 95-598 not to affect the application of chapter 9 (§151 et seq.), chapter 96 (§1961 et seq.), or section 2516, 3057, or 3284 of this title to any act of any person (1) committed before Oct. 1, 1979, or (2) committed after Oct. 1, 1979, in connection with a case commenced before such date, see section 403(d) of Pub. L. 95-598, set out as a note preceding section 101 of Title 11, Bankruptcy.

§ 3285. Criminal contempt

No proceeding for criminal contempt within section 402 of this title shall be instituted against any person, corporation or association unless begun within one year from the date of the act complained of; nor shall any such proceeding be a bar to any criminal prosecution for the same act.

(June 25, 1948, ch. 645, 62 Stat. 828.)

HISTORICAL AND REVISION NOTES

Based on section 390 of title 28, U.S.C., 1940 ed., Judicial Code and Judiciary (Oct. 15, 1914, ch. 323, §25, 38 Stat. 740).

Word "criminal" was inserted before "contempt" in first line. Words "within section 402 of this title" were inserted after "contempt".

The correct meaning and narrow application of title 28, U.S.C., 1940 ed., §390, are preserved, as section 389 of that title is incorporated in sections 402 and 3691 of this title.

Words "corporation or association" were inserted after "person", thus embodying applicable definition of section 390a of title 28, U.S.C., 1940 ed. (See reviser's note under section 402 of this title.)

§ 3286. Extension of statute of limitation for certain terrorism offenses

(a) EIGHT-YEAR LIMITATION.—Notwithstanding section 3282, no person shall be prosecuted, tried, or punished for any noncapital offense involving a violation of any provision listed in section 2332b(g)(5)(B), or a violation of section 112, 351(e), 1361, or 1751(e) of this title, or section 46504, 46505, or 46506 of title 49, unless the indictment is found or the information is instituted within 8 years after the offense was committed. Notwithstanding the preceding sentence, offenses listed in section 3295 are subject to the statute of limitations set forth in that section.

(b) NO LIMITATION.—Notwithstanding any other law, an indictment may be found or an in-

formation instituted at any time without limitation for any offense listed in section 2332b(g)(5)(B), if the commission of such offense resulted in, or created a foreseeable¹ risk of, death or serious bodily injury to another person.

(Added Pub. L. 103-322, title XII, § 120001(a), Sept. 13, 1994, 108 Stat. 2021; amended Pub. L. 104-132, title VII, § 702(c), Apr. 24, 1996, 110 Stat. 1294; Pub. L. 104-294, title VI, § 601(b)(1), Oct. 11, 1996, 110 Stat. 3498; Pub. L. 107-56, title VIII, § 809(a), Oct. 26, 2001, 115 Stat. 379; Pub. L. 107-273, div. B, title IV, § 4002(c)(1), Nov. 2, 2002, 116 Stat. 1808.)

Editorial Notes

PRIOR PROVISIONS

A prior section 3286, act June 25, 1948, ch. 645, 62 Stat. 828, related to seduction on vessel of United States, prior to repeal by Pub. L. 101-647, title XII, § 1207(b), Nov. 29, 1990, 104 Stat. 4832.

AMENDMENTS

2002—Pub. L. 107-273 repealed Pub. L. 104-294, § 601(b)(1). See 1996 Amendment note below.

2001—Pub. L. 107-56 reenacted section catchline without change and amended text generally. Text read as follows: “Notwithstanding section 3282, no person shall be prosecuted, tried, or punished for any non-capital offense involving a violation of section 32 (aircraft destruction), section 37 (airport violence), section 112 (assaults upon diplomats), section 351 (crimes against Congressmen or Cabinet officers), section 1116 (crimes against diplomats), section 1203 (hostage taking), section 1361 (willful injury to government property), section 1751 (crimes against the President), section 2280 (maritime violence), section 2281 (maritime platform violence), section 2332 (terrorist acts abroad against United States nationals), section 2332a (use of weapons of mass destruction), 2332b (acts of terrorism transcending national boundaries), or section 2340A (torture) of this title or section 46502, 46504, 46505, or 46506 of title 49, unless the indictment is found or the information is instituted within 8 years after the offense was committed.”

1996—Pub. L. 104-132, § 702(c)(2)–(4), substituted “2332” for “2331”, “2332a” for “2339”, and “37” for “36”. Pub. L. 104-294, § 601(b)(1), which amended section identically, was repealed by Pub. L. 107-273.

Pub. L. 104-132, § 702(c)(1), (5), inserted “2332b (acts of terrorism transcending national boundaries),” after “(use of weapons of mass destruction),” and substituted “any non-capital offense” for “any offense”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2002 AMENDMENT

Pub. L. 107-273, div. B, title IV, § 4002(c)(1), Nov. 2, 2002, 116 Stat. 1808, provided that the amendment made by section 4002(c)(1) is effective Oct. 11, 1996.

EFFECTIVE DATE OF 2001 AMENDMENT

Pub. L. 107-56, title VIII, § 809(b), Oct. 26, 2001, 115 Stat. 380, provided that: “The amendments made by this section [amending this section] shall apply to the prosecution of any offense committed before, on, or after the date of the enactment of this section [Oct. 26, 2001].”

EFFECTIVE DATE

Pub. L. 103-322, title XII, § 120001(b), Sept. 13, 1994, 108 Stat. 2021, provided that: “The amendment made by subsection (a) [enacting this section] shall not apply to any offense committed more than 5 years prior to the date of enactment of this Act [Sept. 13, 1994].”

§ 3287. Wartime suspension of limitations

When the United States is at war or Congress has enacted a specific authorization for the use of the Armed Forces, as described in section 5(b) of the War Powers Resolution (50 U.S.C. 1544(b)), the running of any statute of limitations applicable to any offense (1) involving fraud or attempted fraud against the United States or any agency thereof in any manner, whether by conspiracy or not, or (2) committed in connection with the acquisition, care, handling, custody, control or disposition of any real or personal property of the United States, or (3) committed in connection with the negotiation, procurement, award, performance, payment for, interim financing, cancelation, or other termination or settlement, of any contract, subcontract, or purchase order which is connected with or related to the prosecution of the war or directly connected with or related to the authorized use of the Armed Forces, or with any disposition of termination inventory by any war contractor or Government agency, shall be suspended until 5 years after the termination of hostilities as proclaimed by a Presidential proclamation, with notice to Congress, or by a concurrent resolution of Congress.

Definitions of terms in section 103¹ of title 41 shall apply to similar terms used in this section. For purposes of applying such definitions in this section, the term “war” includes a specific authorization for the use of the Armed Forces, as described in section 5(b) of the War Powers Resolution (50 U.S.C. 1544(b)).

(June 25, 1948, ch. 645, 62 Stat. 828; Pub. L. 110-329, div. C, title VIII, § 8117, Sept. 30, 2008, 122 Stat. 3647; Pub. L. 110-417, [div. A], title VIII, § 855, Oct. 14, 2008, 122 Stat. 4545; Pub. L. 111-84, div. A, title X, § 1073(c)(7), Oct. 28, 2009, 123 Stat. 2475.)

HISTORICAL AND REVISION NOTES

Based on title 18, U.S.C., 1940 ed., § 590a (Aug. 24, 1942, ch. 555, § 1, 56 Stat. 747; July 1, 1944, ch. 358, § 19(b), 58 Stat. 667; Oct. 3, 1944, ch. 479, § 28, 58 Stat. 781).

The phrase “when the United States is at war” was inserted at the beginning of this section to make it permanent instead of temporary legislation, and to obviate the necessity of reenacting such legislation in the future. This permitted the elimination of references to dates and to the provision limiting the application of the section to transactions not yet fully barred. When the provisions of the War Contract Settlements Act of 1944, upon which this section is based, are considered in connection with said section 590a which it amends, it is obvious that no purpose can be served now by the provisions omitted.

Phrase (2), reading “or committed in connection with the acquisition, care, handling, custody, control or disposition of any real or personal property of the United States” was derived from section 28 of the Surplus Property Act of 1944 which amended said section 590a of title 18, U.S.C., 1940 ed. This act is temporary by its terms and relates only to offenses committed in the disposition of surplus property thereunder.

The revised section extends its provisions to all offenses involving the disposition of any property, real or personal, of the United States. This extension is more apparent than real since phrase (2), added as the result of said Act, was merely a more specific statement of offenses embraced in phrase (1) of this section.

¹ So in original. Probably should be “foreseeable”.

¹ See References in Text note below.