

its plants, bonded wine cellars, etc., prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(A), (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 5081, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1338, imposed a tax on rectifiers of distilled spirits or wines, prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5081, act Aug. 16, 1954, ch. 736, 68A Stat. 615, imposed a tax on rectifiers of distilled spirits or wines, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5082, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1338, defined "rectifier", prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5082, act Aug. 16, 1954, ch. 736, 68A Stat. 616, defined "rectifier", prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5083, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1338; amended Pub. L. 89-44, title VIII, §805(f)(7), June 21, 1965, 79 Stat. 161, enumerated source authority for certain exemptions from tax under sections 5021 and 5081 of this title, prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5083, act Aug. 16, 1954, ch. 736, 68A Stat. 616, enumerated source authority for certain exemptions from tax under sections 5021 and 5081 of this title, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5084, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, made cross references to other provisions relating to rectification, prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

Another prior section 5084, act Aug. 16, 1954, ch. 736, 68A Stat. 616, made cross references to other provisions relating to rectification, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5091, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 100-203, title X, §10512(a)(2), Dec. 22, 1987, 101 Stat. 1330-448, related to imposition of tax on brewers, prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(B), (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 5091, act Aug. 16, 1954, ch. 736, 68A Stat. 616, related to imposition of tax on brewers, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5092, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 95-458, §2(b)(3), Oct. 14, 1978, 92 Stat. 1256, defined "brewer", prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(B), (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 5092, act Aug. 16, 1954, ch. 736, 68A Stat. 617, defined "brewer", prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5093, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, set out cross references, prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(B), (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 5093, act Aug. 16, 1954, ch. 736, 68A Stat. 617, set out cross references, prior to the general revision of this chapter by Pub. L. 85-859.

PART II—MISCELLANEOUS PROVISIONS

- Subpart
- A. Manufacturers of stills.
- B. Nonbeverage domestic drawback claimants.
- C. Recordkeeping and registration by dealers¹

¹ So in original. Probably should be followed by a period.

- Subpart
- D. Other provisions.

Editorial Notes

PRIOR PROVISIONS

A prior part II, consisting of subparts A to G, related to occupational tax, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

2018—Pub. L. 115-141, div. U, title IV, §401(a)(241), Mar. 23, 2018, 132 Stat. 1195, substituted "Recordkeeping and registration by dealers" for "Recordkeeping by dealers." in item for subpart C.

2005—Pub. L. 109-59, title XI, §11125(b)(1)(A), Aug. 10, 2005, 119 Stat. 1953, amended part heading and table of subparts generally, substituting "MISCELLANEOUS PROVISIONS" for "OCCUPATIONAL TAX" in part heading, "Manufacturers of stills" for "Proprietors of distilled spirits plants, bonded wine cellars, etc." in item for subpart A, "Nonbeverage domestic drawback claimants" for "Brewer" in item for subpart B, "Recordkeeping by dealers" for "Manufacturers of stills" in item for subpart C, and "Other provisions" for "Wholesale dealers" in item for subpart D and striking out items for subparts E "Retail dealers", F "Nonbeverage domestic drawback claimants", and G "General provisions".

1987—Pub. L. 100-203, title X, §10512(a)(1)(C), Dec. 22, 1987, 101 Stat. 1330-448, added item for subpart A.

1979—Pub. L. 96-39, title VIII, §807(b)(3), July 26, 1979, 93 Stat. 290, struck out item for subpart A "Rectifier" in table of subparts comprising part II.

SUBPART A—MANUFACTURERS OF STILLS

- Sec.
- 5101. Notice of manufacture of still; notice of set up of still.
- 5102. Definition of manufacturer of stills.

Editorial Notes

PRIOR PROVISIONS

A prior subpart A, consisting of section 5081 of this title, related to proprietors of distilled spirits plants, bonded wine cellars, etc., prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(A), (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 A, consisting of sections 5081 to 5084 of this title, related to rectifiers of distilled spirits or wines, prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11125(b)(2), Aug. 10, 2005, 119 Stat. 1953, redesignated subpart C of this part as this subpart.

§5101. Notice of manufacture of still; notice of set up of still

(a) Notice requirements

(1) Notice of manufacture of still

The Secretary may, pursuant to regulations, require any person who manufactures any still, boiler, or other vessel to be used for the purpose of distilling, to give written notice, before the still, boiler, or other vessel is removed from the place of manufacture, setting forth by whom it is to be used, its capacity, and the time of removal from the place of manufacture.

(2) Notice of set up of still

The Secretary may, pursuant to regulations, require that no still, boiler, or other vessel be set up without the manufacturer of the still, boiler, or other vessel first giving written notice to the Secretary of that purpose.

(b) Penalties, etc.

(1) For penalty and forfeiture for failure to give notice of manufacture, or for setting up a still without first giving notice, when required by the Secretary, see sections 5615(2) and 5687.

(2) For penalty and forfeiture for failure to register still or distilling apparatus when set up, see section 5601(a)(1) and 5615(1).

(Added Pub. L. 98-369, div. A, title IV, § 451(a), July 18, 1984, 98 Stat. 818.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 5101, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1339, contained provisions relating to imposition and rate of tax, prior to the general revision of this subpart by Pub. L. 98-369.

Another prior section 5101, act Aug. 16, 1954, ch. 736, 68A Stat. 617, related to special tax on manufacturers of stills, prior to the general revision of this chapter by Pub. L. 85-859.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE**

Pub. L. 98-369, div. A, title IV, § 456, July 18, 1984, 98 Stat. 823, as amended by Pub. L. 99-514, title XVIII, § 1845, Oct. 22, 1986, 100 Stat. 2856, provided that:

“(a) IN GENERAL.—Except as otherwise provided in this section the amendments made by this part [part II (§§ 451-456) of subtitle D of title IV of div. A of Pub. L. 98-369, enacting this section and section 5102 of this title, amending sections 5005, 5062, 5066, 5116, 5134, 5179, 5204, 5206, 5207, 5214, 5215, 5235, 5301, 5354, 5555, 5604, 5613, 5615, 5691, 6103, 6801, and 7213 of this title, repealing section 5205 of this title, and omitting sections 5103, 5105, and 5106 of this title] 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 [July 18, 1984].

“(b) REPEAL OF STAMP REQUIREMENT.—The amendments made by section 454 [amending sections 5062, 5066, 5116, 5204, 5206, 5207, 5215, 5235, 5301, 5555, 5604, 5613, and 6801 of this title and repealing section 5205 of this title] shall take effect on July 1, 1985.

“(c) FORTIFICATION OF COOKING WINE.—The amendments made by section 455 [amending sections 5005, 5214, and 5354 of this title] shall take effect on the date of the enactment of this Act [July 18, 1984].

“(d) SECTION 452.—The amendment made by section 452 [amending section 5134 of this title] shall apply to products manufactured or produced after October 31, 1984.”

§ 5102. Definition of manufacturer of stills

Any person who manufactures any still or condenser to be used in distilling shall be deemed a manufacturer of stills.

(Added Pub. L. 98-369, div. A, title IV, § 451(a), July 18, 1984, 98 Stat. 819.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 5102, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1339, defined manufacturer of stills, prior to the general revision of this subpart by Pub. L. 98-369.

Another prior section 5102, act Aug. 16, 1954, ch. 736, 68A Stat. 617, defined manufacturer of stills, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5103, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1339, related to exemptions from the taxes imposed by section 5101 of this title, prior to the general revision of this subpart by Pub. L. 98-369.

Another prior section 5103, act Aug. 16, 1954, ch. 736, 68A Stat. 617, related to exemptions from taxes imposed by section 5101 of this title, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5104, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1339, provided that the tax imposed on stills or condensers by section 5101 be paid by stamp, denoting the tax, under regulations prescribed by Secretary or his delegate, prior to repeal by Pub. L. 94-455, title XIX, § 1905(b)(3)(A)(i), Oct. 4, 1976, 90 Stat. 1822, effective on first day of first month which began more than 90 days after Oct. 4, 1976.

Another prior section 5104, act Aug. 16, 1954, ch. 736, 68A Stat. 617, required taxes to be paid by stamps, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5105, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 94-455, title XIX, §§ 1905(b)(6)(A), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1823, 1834, related to notice of manufacturer of and permit to set up still, prior to the general revision of this subpart by Pub. L. 98-369. See section 5101 of this title.

Another prior section 5105, act Aug. 16, 1954, ch. 736, 68A Stat. 617, related to notice of manufacture of and permit to set up still, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5106, added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1340; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, related to export without payment of tax and export with the privilege of drawback, prior to the general revision of this subpart by Pub. L. 98-369.

Another prior section 5106, act Aug. 16, 1954, ch. 736, 68A Stat. 618, related to payment of tax and drawback on exports, prior to the general revision of this chapter by Pub. L. 85-859.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE**

Section effective on first day of first calendar month which begins more than 90 days after July 18, 1984, see section 456(a) of Pub. L. 98-369, set out as a note under section 5101 of this title.

SUBPART B—NONBEVERAGE DOMESTIC DRAWBACK CLAIMANTS

Sec.	
5111.	Eligibility.
5112.	Registration and regulation.
5113.	Investigation of claims.
5114.	Drawback.

Editorial Notes**PRIOR PROVISIONS**

A prior subpart B, consisting of sections 5091 to 5093, related to brewers, prior to repeal by Pub. L. 109-59, title XI, § 11125(a)(1)(B), (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 B, consisting of sections 5091 to 5093, related to brewers, 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)(3)(A), (B), Aug. 10, 2005, 119 Stat. 1953, redesignated subpart F of this part as this subpart, renumbered items 5131 to 5134 as