

§ 5176. New or renewed bonds**(a) General**

New bonds shall be required under sections 5173 and 5175 in case of insolvency or removal of any surety, and may, at the discretion of the Secretary, be required in any other contingency affecting the validity or impairing the efficiency of such bond.

(b) Bonds

If the proprietor of a distilled spirits plant fails or refuses to furnish a bond required under paragraph (1) of section 5173(a) or to renew the same, and neglects to immediately withdraw the spirits and pay the tax thereon, the Secretary shall proceed to collect the tax.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1353; 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)(16), July 26, 1979, 93 Stat. 282.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5176(c), act Aug. 16, 1954, ch. 736, 68A Stat. 629, consisted of provisions similar to those comprising subsec. (a) of this section, prior to the general revision of this chapter by Pub. L. 85-859.

Prior section 5176(a), (b), (d), (e), related to distiller's bond: form and approval; additional bond; exemption from survey requirements; and cross references, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5173(a), (b), 5174(a)(1) and 5177 of this title.

Provisions similar to those comprising this section were contained in prior section 5232(c), act Aug. 16, 1954, ch. 736, 68A Stat. 643, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Subsec. (a). Pub. L. 96-39, §807(a)(16)(A), struck out “, 5174,” after “sections 5173”.

Subsec. (b). Pub. L. 96-39, §807(a)(16)(A), substituted reference to paragraph (1) of section 5173(a) for reference to section 5173(c) and struck out provisions relating to failure or refusal of the proprietor of a distilled spirits plant to withdraw any spirits from storage on bonded premises before the expiration of the time limited on the bond and pay the tax thereon.

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

Statutory Notes and Related Subsidiaries

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.

CONTINUATION OF DISTILLER'S NOTICE AND BOND

Authority to waive requirements for filing notice and executing new bond on May 1, 1959, if distiller and surety have executed consent to continuation of the terms of existing bond to cover operations from May 1, 1959 to June 30, 1959, see section 210(f) of Pub. L. 85-859, set out as a note under section 5175 of this title.

§ 5177. Other provisions relating to bonds**(a) General provisions relating to bonds**

The provisions of section 5551 shall be applicable to the bonds required by or given under sections 5173 and 5175.

(b) Cross references

(1) For deposit of United States bonds or notes in lieu of sureties, see section 9303 of title 31, United States Code.

(2) For penalty and forfeiture for failure or refusal to give bond, or for giving false, forged, or fraudulent bond, or carrying on the business of a distiller without giving bond, see sections 5601(a)(4), 5601(a)(5), 5601(b), and 5615(3).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1353; amended Pub. L. 94-455, title XIX, §1905(b)(6)(B), Oct. 4, 1976, 90 Stat. 1823; Pub. L. 96-39, title VIII, §807(a)(17), July 26, 1979, 93 Stat. 282; Pub. L. 97-258, §3(f)(3), Sept. 13, 1982, 96 Stat. 1064.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5177, act Aug. 16, 1954, ch. 736, 68A Stat. 628, related to “conditions of approval of distiller's bond”, prior to the general revision of this chapter by Pub. L. 85-859. See section 5173(b)(1) of this title.

Prior section 5177(a) was a general provision. See section 5171(a) of this title.

Prior section 5177(b)(1) to (3) related to ownership, consent of owner, or indemnity bond. See section 5173(b)(1)(A) to (C) of this title.

Prior section 5177(b)(4) related to judicial sale. See section 5173(b)(3) of this title.

Prior section 5177(c) related to situation of distillery. See sections 5173(b)(1) and 5551(c) of this title.

Prior section 5177(d) was a cross reference to penalty for improper approval of distiller's bond, and to general provisions relating to approval, disapproval and appeal on bonds. See subsec. (a) of this section and section 5551 of this title.

Provisions similar to those comprising subsec. (b) of this section were contained in prior sections 5176(e) and 5232(d), act Aug. 16, 1954, ch. 736, 68A Stat. 630, 644, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1982—Subsec. (b)(1). Pub. L. 97-258 substituted “section 9303 of title 31, United States Code” for “6 U.S.C. 15”.

1979—Subsec. (a). Pub. L. 96-39 struck out “, 5174,” after “sections 5173”.

1976—Subsec. (b)(2). Pub. L. 94-455 substituted “5601(b)” for “5601(b)(2)”.

Statutory Notes and Related Subsidiaries

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.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 of this title.

§ 5178. Premises of distilled spirits plants**(a) Location, construction, and arrangement****(1) General**

(A) The premises of a distilled spirits plant shall be as described in the application required by section 5171(c). The Secretary shall prescribe such regulations relating to the location, construction, arrangement, and protection of distilled spirits plants as he deems necessary to facilitate inspection and afford adequate security to the revenue.

(B) No distilled spirits plant for the production of distilled spirits shall be located in any

dwelling house, in any shed, yard, or inclosure connected with any dwelling house, or on board any vessel or boat, or on premises where beer or wine is made or produced, or liquors of any description are retailed, or on premises where any other business is carried on (except when authorized under subsection (b)).

(C) Notwithstanding any other provision of this chapter relating to distilled spirits plants the Secretary may approve the location, construction, arrangement, and method of operation of any establishment which was qualified to operate on the date preceding the effective date of this section if he deems that such location, construction, arrangement, and method of operation will afford adequate security to the revenue.

(2) Production operations

(A) Any person establishing a distilled spirits plant may, as described in his application for registration, produce distilled spirits from any source or substance.

(B) The distilling system shall be continuous and shall be so designed and constructed and so connected as to prevent the unauthorized removal of distilled spirits before their production gauge.

(C) The Secretary is authorized to order and require—

(i) such identification of, changes of, and additions to, distilling apparatus, connecting pipes, pumps, tanks, and any machinery connected with or used in or on the premises, and

(ii) such fastenings, locks, and seals to be part of any of the stills, tubs, pipes, tanks, and other equipment, as he may deem necessary to facilitate inspection and afford adequate security to the revenue.

(3) Warehousing operations

(A) Any person establishing a distilled spirits plant for the production of distilled spirits may, as described in the application for registration, warehouse bulk distilled spirits on the bonded premises of such plant.

(B) Distilled spirits plants for the bonded warehousing of bulk distilled spirits elsewhere than as described in subparagraph (A) may be established at the discretion of the Secretary by proprietors referred to in subparagraph (A) or by other persons under such regulations as the Secretary shall prescribe.

(4) Processing operations

Any person establishing a distilled spirits plant may, as described in the application for registration, process distilled spirits on the bonded premises of such plant.

(b) Use of premises for other businesses

The Secretary may authorize the carrying on of such other businesses (not specifically prohibited by section 5601(a)(6)) on premises of distilled spirits plants, as he finds will not jeopardize the revenue. Such other businesses shall not be carried on until an application to carry on such business has been made to and approved by the Secretary.

(c) Cross references

(1) For provisions authorizing the Secretary to require installation of meters, tanks, and other apparatus, see section 5552.

(2) For penalty for distilling on prohibited premises, see section 5601(a)(6).

(3) For provisions relating to the bottling of distilled spirits labeled as alcohol, see section 5235.

(4) For provisions relating to the unauthorized use of distilled spirits in any manufacturing process, see section 5601(a)(9).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1353; amended Pub. L. 91-659, §5, Jan. 8, 1971, 84 Stat. 1966; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-176, §2(b), Nov. 14, 1977, 91 Stat. 1364; Pub. L. 96-39, title VIII, §§805(b)(1), 807(a)(18), July 26, 1979, 93 Stat. 275, 283.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5178, act Aug. 16, 1954, ch. 736, 68A Stat. 631, related to plan of distillery, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171(a) and 5172 of this title.

Provisions similar to those comprising subsecs. (a)(1)(A), (B), (2)(A) to (C), (3), (4)(A), (B), (D), (5), (b), (c)(1), (2), (4) of this section were contained in prior sections of act Aug. 16, 1954, prior to the general revision of this chapter by Pub. L. 85-859, as follows:

Present subsecs.:	Prior sections
(a)(1)(A)	5172, 5173(a), 5231, 5271(a), 5273(a), 5305.
(a)(1)(B)	5171(a).
(a)(2)(A)	5307.
(a)(2)(B)	5173(b).
(a)(2)(C)	5173(a), (c).
(a)(3)	5231, 5243(a), 5302.
(a)(4)(A)	5243(a).
(a)(4)(B), (D)	5271(a), 5273(a).
(a)(5)	5303, 5305, 5331(a)(1).
(b)	5171(a).
(c)(1)	5173(d)(1), 5273(b)(1).
(c)(2)	5171(b).
(c)(4)	5216(b).

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 627, 628, 641, 643, 645, 650, 654, 655, 657, 661.

AMENDMENTS

1979—Subsec. (a)(1)(A). Pub. L. 96-39, §807(a)(18), substituted “section 5171(c)” for “section 5171(a)”.

Subsec. (a)(2). Pub. L. 96-39, §805(b)(1), substituted in heading “operations” for “facilities” and in subpar. (A) “produce” for “provided facilities which may be used for the production of” and struck out in subpar. (B) “closed at all points where potable or readily recoverable spirits are present and the distilling apparatus” after “shall be continuous and”.

Subsec. (a)(3). Pub. L. 96-39, §805(b)(1), substituted in heading “Warehousing operations” for “Bonded warehousing facilities” and in subpar. (A) “the application” for “his application” and “warehouse bulk distilled spirits” for “establish warehousing facilities” and struck out subpar. (C) which related to facilities for the storage on bonded premises of distilled spirits in casks, packages, cases, or similar portable approved containers and subpar. (D), which related to the establishment of a portion of the premises established under subpar. (C) as an export storage facility for the storage of distilled spirits returned to bonded premises under section 5215(b).

Subsec. (a)(4). Pub. L. 96-39, §805(b)(1), substituted provisions relating to processing operations for provisions relating to bottling facilities.

Subsec. (a)(5). Pub. L. 96-39, §805(b)(1), struck out par. (5) which related to arrangement and segregation of denaturing facilities by regulation of the Secretary.

1977—Subsec. (a)(3)(D). Pub. L. 95-176 added subpar. (D).

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

1971—Subsec. (a)(4)(A). Pub. L. 91-659 substantially reenacted existing provisions and added cl. (ii) and the following sentence.

Statutory Notes and Related Subsidiaries

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.

EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-176 effective on first day of first calendar month beginning more than 90 days after Nov. 14, 1977, see section 7 of Pub. L. 95-176, set out as a note under section 5003 of this title.

EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by Pub. L. 91-659 effective on first day of first calendar month which begins more than 90 days after Jan. 8, 1971, see section 6 of Pub. L. 91-659, set out as an Effective Date note under section 5066 of this title.

§ 5179. Registration of stills

(a) Requirements

Every person having in his possession or custody, or under his control, any still or distilling apparatus set up, shall register such still or apparatus with the Secretary immediately on its being set up, by subscribing and filing with the Secretary a statement, in writing, setting forth the particular place where such still or distilling apparatus is set up, the kind of still and its capacity, the owner thereof, his place of residence, and the purpose for which said still or distilling apparatus has been or is intended to be used (except that stills or distilling apparatus not used or intended to be used for the distillation, redistillation, or recovery of distilled spirits are not required to be registered under this section).

(b) Cross references

(1) For penalty and forfeiture provisions relating to unregistered stills, see sections 5601(a)(1) and 5615(1).

(2) For provisions requiring notification to set up a still, boiler, or other vessel for distilling, see section 5101(a)(2).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1355; amended Pub. L. 94-455, title XIX, §§1905(b)(6)(C), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1823, 1834; Pub. L. 98-369, div. A, title IV, §451(b)(1), July 18, 1984, 98 Stat. 819.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5179, act Aug. 16, 1954, ch. 736, 68A Stat. 631, related to "survey of distillery", prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising this section were contained in prior sections 5174 and 5275(2), act Aug. 16, 1954, ch. 736, 68A Stat. 630, 651, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1984—Subsec. (b)(2). Pub. L. 98-369 substituted "notification to set up a still, boiler, or other vessel for distilling, see section 5101(a)(2)" for "permit to set up a still, boiler or other vessel for distilling, see section 5105".

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary".

Subsec. (b)(1). Pub. L. 94-455, §1905(b)(6)(C), struck out "5601(b)(1)," after "5601(a)(1)".

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 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 an Effective Date note under section 5101 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1905(b)(6)(C) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 of this title.

§ 5180. Signs

(a) Requirements

Every person engaged in distilled spirits operations shall place and keep conspicuously on the outside of his place of business a sign showing the name of such person and denoting the business, or businesses, in which engaged. The sign required by this subsection shall be in such form and contain such information as the Secretary shall by regulations prescribe.

(b) Penalty

For penalty and forfeiture relating to failure to post sign or improperly posting such sign, see section 5681.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1355; 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)(19), July 26, 1979, 93 Stat. 283.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5180, act Aug. 16, 1954, ch. 736, 68A Stat. 632, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising this section were contained in prior section 5274, act Aug. 16, 1954, ch. 736, 68A Stat. 651, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Subsec. (a). Pub. L. 96-39 substituted "distilled spirits operation" for "distilling, bonded warehousing, rectifying, or bottling of distilled spirits".

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

Statutory Notes and Related Subsidiaries

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.

§ 5181. Distilled spirits for fuel use

(a) In general

(1) Purposes for which plant may be established

On such application and bond and in such manner as the Secretary may prescribe by regulation, a person may establish a distilled spirits plant solely for the purpose of—