

prising this section prior to repeal by Pub. L. 94-455, prior to the general revision of this chapter by Pub. L. 85-859.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal 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 an Effective Date of 1976 Amendment note under section 5005 of this title.

PART IV—PENALTY, SEIZURE, AND FORFEITURE PROVISIONS COMMON TO LIQUORS

Sec.	
5681.	Penalty relating to signs.
5682.	Penalty for breaking locks or gaining access.
5683.	Penalty and forfeiture for removal of liquors under improper brands.
5684.	Penalties relating to the payment and collection of liquor taxes.
5685.	Penalty and forfeiture relating to possession of devices for emitting gas, smoke, etc., explosives and firearms, when violating liquor laws.
5686.	Penalty for having, possessing, or using liquor or property intended to be used in violating provisions of this chapter.
5687.	Penalty for offenses not specifically covered.
5688.	Disposition and release of seized property.
[5689.]	Repealed.]
5690.	Definition of the term "person".

Editorial Notes

PRIOR PROVISIONS

A prior part IV consisted of sections 5681 to 5690 of this title, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

1976—Pub. L. 94-455, title XIX, §1905(b)(2)(E)(ii), Oct. 4, 1976, 90 Stat. 1822, struck out item 5689 "Penalty and forfeiture for tampering with a stamp machine".

§ 5681. Penalty relating to signs

(a) Failure to post required sign

Every person engaged in distilled spirits operations who fails to post the sign required by section 5180(a) shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both.

(b) Posting or displaying false sign

Every person, other than a distiller, warehouseman, or processor of distilled spirits who has received notice of registration of his plant under the provisions of section 5171(c), or other than a wholesale dealer in liquors who meets the requirements of section 5121(a) and section 5124 (or who is exempt from such requirements by reason of section 5121(b)), who puts up or keeps up any sign indicating that he may lawfully carry on the business of a distiller, warehouseman, or processor of distilled spirits, or wholesale dealer in liquors, as the case may be, shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both.

(c) Premises where no sign is placed or kept

Every person who works in any distilled spirits plant on which no sign required by section 5180(a) is placed or kept, and every person who

knowingly receives at, or carries or conveys any distilled spirits to or from any such distilled spirits plant or who knowingly carries or delivers any grain, molasses, or other raw material to any distilled spirits plant on which such a sign is not placed and kept, shall forfeit all vehicles, aircraft, or vessels used in carrying or conveying such property and shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both.

(d) Presumption

Whenever on trial for violation of subsection (c) by working in a distilled spirits plant on which no sign required by section 5180(a) is placed or kept, the defendant is shown to have been present at such premises, such presence of the defendant shall be deemed sufficient evidence to authorize conviction, unless the defendant explains such presence to the satisfaction of the jury (or of the court when tried without jury).

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1410; amended Pub. L. 96-39, title VIII, §807(a)(58), July 26, 1979, 93 Stat. 289; Pub. L. 105-34, title XIV, §1415(b)(1), (2), Aug. 5, 1997, 111 Stat. 1047; Pub. L. 115-141, div. U, title I, §108(a), Mar. 23, 2018, 132 Stat. 1171.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5681, act Aug. 16, 1954, ch. 736, 68A Stat. 698, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2018—Subsec. (b). Pub. L. 115-141 substituted "who meets the requirements of section 5121(a) and section 5124 (or who is exempt from such requirements by reason of section 5121(b))" for "who has paid the special tax (or who is exempt from payment of such special tax by reason of the provisions of section 5113(a))".

1997—Subsec. (a). Pub. L. 105-34, §1415(b)(1), struck out ", and every wholesale dealer in liquors," after "spirits operations" and "section 5115(a) or" after "sign required by".

Subsec. (c). Pub. L. 105-34, §1415(b)(2), substituted "on which no sign required by" for "or wholesale liquor establishment, on which no sign required by section 5115(a) or" and substituted "or who" for "or wholesale liquor establishment, or who".

1979—Subsec. (a). Pub. L. 96-39, §807(a)(58)(A), substituted "distilled spirits operations" for "distilling, warehousing of distilled spirits, rectifying, or bottling of distilled spirits".

Subsec. (b). Pub. L. 96-39, §807(a)(58)(B), substituted "other than a distiller, warehouseman, or processor of distilled spirits" for "other than a distiller, warehouseman of distilled spirits, rectifier, or bottler of distilled spirits", "section 5171(c)" for "section 5171(a)", and "business of a distiller, warehouseman, or processor of distilled spirits" for "business of a distiller, bonded warehouseman, rectifier, bottler of distilled spirits".

Subsec. (c). Pub. L. 96-39, §807(a)(58)(C), substituted "in any distilled spirits plant" for "in any distillery, or in any rectifying, distilled spirits bottling", "such distilled spirits plant" for "such distillery, or to or from any such rectifying, distilled spirits bottling", and "to any distilled spirits plant" for "to any distillery".

Subsec. (d). Pub. L. 96-39, §807(a)(58)(D), substituted "distilled spirits plant" for "distillery or rectifying establishment".

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115-141, div. U, title I, §108(b), Mar. 23, 2018, 132 Stat. 1171, provided that: "The amendment made by this section [amending this section] shall take effect as if included in section 11125 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users [Pub. L. 109-59]."

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title XIV, §1415(c), Aug. 5, 1997, 111 Stat. 1047, provided that: "The amendments made by this section [amending this section and repealing section 5115 of this title] shall take effect on the date of the enactment of this Act [Aug. 5, 1997]."

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

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

§ 5682. Penalty for breaking locks or gaining access

Every person, who destroys, breaks, injures, or tampers with any lock or seal which may be placed on any room, building, tank, vessel, or apparatus, by any authorized internal revenue officer or any approved lock or seal placed thereon by a distilled spirits plant proprietor, or who opens said lock, seal, room, building, tank, vessel, or apparatus, or in any manner gains access to the contents therein, in the absence of the proper officer, or otherwise than as authorized by law, shall be fined not more than \$5,000, or imprisoned not more than 3 years, or both.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1410; amended Pub. L. 96-39, title VIII, §807(a)(59), July 26, 1979, 93 Stat. 290.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5682, act Aug. 16, 1954, ch. 736, 68A Stat. 698, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

1979—Pub. L. 96-39 expanded penalty provisions to include persons tampering with locks or seals affixed by distilled spirits plant proprietors.

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.

§ 5683. Penalty and forfeiture for removal of liquors under improper brands

Whenever any person ships, transports, or removes any distilled spirits, wines, or beer, under any other than the proper name or brand known to the trade as designating the kind and quality of the contents of the casks or packages containing the same, or causes such act to be done,

he shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, and shall forfeit such distilled spirits, wines, or beer, and casks or packages.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1410.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5683, act Aug. 16, 1954, ch. 736, 68A Stat. 699, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

§ 5684. Penalties relating to the payment and collection of liquor taxes**(a) Failure to pay tax**

Whoever fails to pay any tax imposed by part I of subchapter A at the time prescribed shall, in addition to any other penalty provided in this title, be liable to a penalty of 5 percent of the tax due but unpaid.

(b) Applicability of section 6665

The penalties imposed by subsection (a) shall be assessed, collected, and paid in the same manner as taxes, as provided in section 6665(a).

(c) Cross references

(1) For provisions relating to interest in the case of taxes not paid when due, see section 6601.

(2) For penalty for failure to file tax return or pay tax, see section 6651.

(3) For additional penalties for failure to pay tax, see section 6653.

(4) For penalty for failure to make deposits or for overstatement of deposits, see section 6656.

(5) For penalty for attempt to evade or defeat any tax imposed by this title, see section 7201.

(6) For penalty for willful failure to file return, supply information, or pay tax, see section 7203.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1410; amended Pub. L. 91-172, title IX, §943(c)(4), Dec. 30, 1969, 83 Stat. 728; Pub. L. 97-34, title VII, §§722(a)(3), 724(b)(4), Aug. 13, 1981, 95 Stat. 342, 345; Pub. L. 98-369, div. A, title VII, §§714(h)(1), 722(a)(5), July 18, 1984, 98 Stat. 962, 973; Pub. L. 101-239, title VII, §7721(c)(3), Dec. 19, 1989, 103 Stat. 2399.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5684, act Aug. 16, 1954, ch. 736, 68A Stat. 699, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859. See section 5687 of this title and criminal and civil penalties of subtitle F of this title.

AMENDMENTS

1989—Subsec. (b). Pub. L. 101-239 substituted "6665" for "6662" in heading and "6665(a)" for "6662(a)" in text.

1984—Subsec. (b). Pub. L. 98-369, §714(h)(1), substituted in heading "6662" for "6660" and in text "6662(a)" for "6660(a)".

Pub. L. 98-369, §722(a)(5), substituted "subsection (a)" for "subsections (a) and (b)".

1981—Subsec. (b). Pub. L. 97-34, §724(b)(4)(A), redesignated subsec. (c) as (b). Former subsec. (b), which related to penalties for failure to make deposit of taxes, was struck out.

Subsec. (c). Pub. L. 97-34, §724(b)(4), redesignated subsec. (d) as (c), added par. (4), and redesignated pars. (5)