

and (6) as (4) and (5), respectively. Former subsec. (c) redesignated (b).

Pub. L. 97-34, § 722(a)(3), substituted "6660" for "6659" in heading and text.

Subsec. (d). Pub. L. 97-34, § 724(b)(4), redesignated subsec. (d) as (c).

1969—Subsec. (d)(2). Pub. L. 91-172 inserted "or pay tax" after "tax return".

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 applicable to returns the due date for which (determined without regard to extensions) is after Dec. 31, 1989, see section 7721(d) of Pub. L. 101-239, set out as a note under section 461 of this title.

##### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 714(h)(1) of Pub. L. 98-369 effective as if included in the provision of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. 97-248, to which such amendment relates, see section 715 of Pub. L. 98-369, set out as a note under section 31 of this title.

Amendment by section 722(a)(5) of Pub. L. 98-369 effective as if included in the provisions of the Technical Corrections Act of 1984, Pub. L. 97-448, to which such amendment relates, see section 722(a)(6) of Pub. L. 98-369, set out as a note under section 172 of this title.

##### EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title VII, § 722(a)(4), Aug. 13, 1981, 95 Stat. 342, provided that: "The amendments made by this subsection [enacting section 6659 of this title and amending this section and section 5761 of this title] shall apply to returns filed after December 31, 1981."

Amendment by section 724(b)(4) of Pub. L. 97-34 applicable to returns filed after Aug. 13, 1981, see section 724(c) of Pub. L. 97-34, set out as a note under section 6656 of this title.

##### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable with respect to tax returns the date prescribed by law for filing of which is after Dec. 31, 1969, see section 943(d) of Pub. L. 91-172, set out as a note under section 6651 of this title.

#### § 5685. Penalty and forfeiture relating to possession of devices for emitting gas, smoke, etc., explosives and firearms, when violating liquor laws

##### (a) Penalty for possession of devices for emitting gas, smoke, etc.

Whoever, when violating any law of the United States, or of any possession of the United States, or of the District of Columbia, in regard to the manufacture, taxation, or transportation of or traffic in distilled spirits, wines, or beer, or when aiding in any such violation, has in his possession or in his control any device capable of causing emission of gas, smoke, or fumes, and which may be used for the purpose of hindering, delaying, or preventing pursuit or capture, any explosive, or any firearm (as defined in section 5845), except a machine gun, or a shotgun having a barrel or barrels less than 18 inches in length, or a rifle having a barrel or barrels less than 16 inches in length, shall be fined not more than \$5,000, or imprisoned not more than 10 years, or both, and all persons engaged in any such violation or in aiding in any such violation shall be held to be in possession or control of such device, firearm, or explosive.

##### (b) Penalty for possession of machine gun, etc.

Whoever, when violating any such law, has in his possession or in his control a machine gun,

or any shotgun having a barrel or barrels less than 18 inches in length, or a rifle having a barrel or barrels less than 16 inches in length, shall be imprisoned not more than 20 years; and all persons engaged in any such violation or in aiding in any such violation shall be held to be in possession and control of such machine gun, shotgun, or rifle.

##### (c) Forfeiture of firearms, devices, etc.

Every such firearm or device for emitting gas, smoke, or fumes, and every such explosive, machine gun, shotgun, or rifle, in the possession or control of any person when violating any such law, shall be seized and shall be forfeited and disposed of in the manner provided by section 5872.

##### (d) Definition of machine gun

As used in this section the term "machine gun" means a machine gun as defined in section 5845(b).

(Added Pub. L. 85-859, title II, § 201, Sept. 2, 1958, 72 Stat. 1411; amended Pub. L. 86-478, § 4, June 1, 1960, 74 Stat. 150; Pub. L. 94-455, title XIX, § 1905(a)(23), (c)(6), Oct. 4, 1976, 90 Stat. 1821, 1823.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 5685, 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.

##### AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455, § 1905(a)(23)(A), (c)(6), struck out "Territory or" after "United States, or of any" and substituted "section 5845" for "section 5848".

Subsec. (c). Pub. L. 94-455, § 1905(a)(23)(B), substituted "section 5872" for "section 5862".

Subsec. (d). Pub. L. 94-455, § 1905(a)(23)(C), substituted "means a machinegun as defined in section 5845(b)" for "means any weapon which shoots, or is designed to shoot, automatically or semiautomatically, more than one shot, without manual reloading, by a single function of the trigger".

1960—Subsecs. (a), (b). Pub. L. 86-478 substituted "shotgun having a barrel or barrels less than 18 inches in length, or a rifle having a barrel or barrels less than 16 inches in length" for "shotgun or rifle having a barrel or barrels less than 18 inches in length".

#### Statutory Notes and Related Subsidiaries

##### 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.

##### EFFECTIVE DATE OF 1960 AMENDMENT

Amendment by Pub. L. 86-478 effective on first day of first month which begins more than 10 days after June 1, 1960, see section 5 of Pub. L. 86-478, June 1, 1960, 74 Stat. 150.

#### § 5686. Penalty for having, possessing, or using liquor or property intended to be used in violating provisions of this chapter

##### (a) General

It shall be unlawful to have or possess any liquor or property intended for use in violating any provision of this chapter or regulations issued