

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

AMENDMENTS

1976—Subsecs. (a)(5), (b). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

[§ 5689. Repealed. Pub. L. 94-455, title XIX, § 1905(b)(2)(E)(i), Oct. 4, 1976, 90 Stat. 1822]

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1413, provided for penalty and forfeiture for tampering with a stamp machine.

A prior section 5689, act Aug. 16, 1954, ch. 736, 68A Stat. 702, related to penalty and forfeiture for tampering with a stamp machine, 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.

§ 5690. Definition of the term “person”

The term “person”, as used in this subchapter, includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1413.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5690, act Aug. 16, 1954, ch. 736, 68A Stat. 702, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 85-859.

[PART V—REPEALED]

Editorial Notes

PRIOR PROVISIONS

A prior part V consisted of sections 5691 to 5693, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

[§ 5691. Repealed. Pub. L. 109-59, title XI, § 11125(b)(19)(A), Aug. 10, 2005, 119 Stat. 1956]

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1413; amended Pub. L. 96-39, title VIII, §807(a)(60), July 26, 1979, 93 Stat. 290; Pub. L. 98-369, div. A, title IV, §451(b)(3), July 18, 1984, 98 Stat. 819; Pub. L. 100-203, title X, §10512(a)(1)(B)(i), (ii), Dec. 22, 1987, 101 Stat. 1330-447, 1330-448, related to penalties for nonpayment of special taxes.

A prior section 5691, act Aug. 16, 1954, ch. 736, 68A Stat. 702, related to penalties for willful nonpayment of special taxes and forfeitures for nonpayment of special taxes relating to liquors, prior to the general revision of this chapter by Pub. L. 85-859.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as an Effective Date of 2005 Amendment note under section 5002 of this title.

[§ 5692. Repealed. Pub. L. 90-618, title II, § 206(a), Oct. 22, 1968, 82 Stat. 1235]

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1413, set forth a cross reference to section 7273(a), relating to penalties for failure to post special tax stamps.

A prior section 5692, act Aug. 16, 1954, ch. 736, 68A Stat. 703, related to penalty relating to records of retail liquor dealers, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

A prior section 5693, act Aug. 16, 1954, ch. 736, 68A Stat. 703, consisted of provisions similar to those comprising section 5692, prior to the general revision of this chapter by Pub. L. 85-859.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal effective Oct. 22, 1968, see section 207 of Pub. L. 90-618, set out as an Effective Date note under section 5801 of this title.

CHAPTER 52—TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES

Table with 2 columns: Subchapter and Sec.1. Rows include A. Definitions; rate and payment of tax; exemption from tax; and refund and drawback of tax (5701); B. Qualification requirements for manufacturers and importers of tobacco products and cigarette papers and tubes, and export warehouse proprietors (5711); C. Operations by manufacturers and importers of tobacco products and cigarette papers and tubes and export warehouse proprietors (5721); D. Occupational tax (5731); E. Records of manufacturers and importers of tobacco products and cigarette papers and tubes, and export warehouse proprietors (5741); F. General provisions (5751); G. Penalties and forfeitures (5761).

Editorial Notes

AMENDMENTS

1997—Pub. L. 105-33, title IX, §9302(g)(3)(C), (h)(2)(D), Aug. 5, 1997, 111 Stat. 673, 674, amended chapter heading generally, substituting “TOBACCO PRODUCTS” for “CIGARS, CIGARETTES, SMOKELESS TOBACCO, PIPE TOBACCO,” and inserted “and importers” after “manufacturers” in item for subchapter B.

1988—Pub. L. 100-647, title V, §5061(c)(3), Nov. 10, 1988, 102 Stat. 3680, inserted “PIPE TOBACCO,” after “SMOKELESS TOBACCO,” in chapter heading.

1987—Pub. L. 100-203, title X, §10512(f)(2), Dec. 22, 1987, 101 Stat. 1330-449, added item for subchapter D and redesignated items for former subchapters D, E, and F as E, F, and G, respectively.

1986—Pub. L. 99-272, title XIII, §13202(b)(1), Apr. 7, 1986, 100 Stat. 311, inserted “SMOKELESS TOBACCO,” after “CIGARETTES,” in chapter heading.

1976—Pub. L. 94-455, title XXI, §2128(d)(2), Oct. 4, 1976, 90 Stat. 1921, substituted “manufacturers and importers” for “manufacturers” in item for subchapter D.

1965—Pub. L. 89-44, title V, §502(b)(1), (2), June 21, 1965, 79 Stat. 150, struck out “TOBACCO,” from chapter heading, reference to dealers in tobacco materials from heading of subchapter B, heading of subchapter D and redesignated subchapters E, F and G as D, E and F respectively, and struck out in heading of subchapter D (as redesignated) a reference to dealers in tobacco materials.

1 Section numbers editorially supplied.