

every offense, be liable to a fine of \$100, or imprisonment not exceeding two months, to be enforced in any district court in the United States within whose territorial jurisdiction such offense may have been committed.

(Feb. 21, 1891, ch. 252, §§1, 2, 26 Stat. 766.)

**§ 555. Duty of shipowners and officers to furnish information required by Secretary of the Army**

Owners, agents, masters, and clerks of vessels and other craft plying upon the navigable waters of the United States, and all individuals and corporations engaged in transporting their own goods upon the navigable waters of the United States, shall furnish such statements relative to vessels, passengers, freight, and tonnage as may be required by the Secretary of the Army: *Provided*, That this provision shall not apply to those rafting logs except upon a direct request upon the owner to furnish specific information.

Every person or persons offending against the provisions of this section shall, for each and every offense, be liable to a fine of not more than \$5,000, or imprisonment not exceeding two months, to be enforced in any district court in the United States within whose territorial jurisdiction such offense may have been committed. In addition, the Secretary may assess a civil penalty of up to \$2,500, per violation, against any person or entity that fails to provide timely, accurate statements required to be submitted pursuant to this section by the Secretary.

(Sept. 22, 1922, ch. 427, §11, 42 Stat. 1043; July 26, 1947, ch. 343, title II, §205(a), 61 Stat. 501; Pub. L. 99-662, title IX, §919(f), Nov. 17, 1986, 100 Stat. 4193.)

**Editorial Notes**

**CODIFICATION**

Section is from act Sept. 22, 1922, popularly known as the "Rivers and Harbors Appropriation Act of 1922".

**AMENDMENTS**

1986—Pub. L. 99-662 substituted "not more than \$5,000" for "\$100" and inserted "In addition, the Secretary may assess a civil penalty of up to \$2,500, per violation, against any person or entity that fails to provide timely, accurate statements required to be submitted pursuant to this section by the Secretary."

**Statutory Notes and Related Subsidiaries**

**CHANGE OF NAME**

Department of War designated Department of the Army and title of Secretary of War changed to Secretary of the Army by section 205(a) of act July 26, 1947, ch. 343, title II, 61 Stat. 501. Section 205(a) of act July 26, 1947, was repealed by section 53 of act Aug. 10, 1956, ch. 1041, 70A Stat. 641. Section 1 of act Aug. 10, 1956, enacted "Title 10, Armed Forces" which in sections 3010 to 3013 continued Department of the Army under administrative supervision of Secretary of the Army.

**§ 555a. Petroleum product information**

**(a) Disclosure to States**

The Secretary shall disclose petroleum product information to any State taxing agency making a request under subsection (b). Such in-

formation shall be disclosed for the purpose of, and only to the extent necessary in, the administration of State tax laws.

**(b) Requests for disclosure**

Disclosure of information under this section shall be permitted only upon written request by the head of the State taxing agency and only to the representatives of such agency designated in such written request as the individuals who are to inspect or to receive the information on behalf of such agency. Any such representative shall be an employee or legal representative of such agency.

**(c) Modes of disclosure**

(1) Requests for the disclosure of information under this section, and such disclosure, shall be made in such manner and at such time and place as shall be prescribed by the Secretary.

(2) Information disclosed to any person under this section may be provided in the form of written documents or reproductions of such documents, or by any other mode or means which the Secretary determines necessary or appropriate. A reasonable fee may be prescribed for furnishing such information.

(3) Any reproduction of any document or other matter made in accordance with this subsection shall have the same legal status as the original, and any such reproduction shall, if properly authenticated, be admissible in evidence in any judicial or administrative proceeding as if it were the original, whether or not the original is in existence.

**(d) Confidentiality of disclosed information**

The Secretary shall not disclose information to a State taxing agency of a State under this section unless such State has in effect provisions of law which—

(1) exempt such information from disclosure under a State law requiring agencies of the State to make information available to the public, or

(2) otherwise protect the confidentiality of the information.

Nothing in the preceding sentence shall be construed to prohibit the disclosure by an officer or employee of a State of information to another officer or employer of such State (or political subdivision of such State) to the extent necessary in the administration of State tax laws.

**(e) Definitions**

For purposes of this section, the term—

(1) "petroleum product information" means information relating to petroleum products transported by vessel which is received by the Secretary (A) under section 555 of this title, or (B) under any other legal authority; and

(2) "State taxing agency" means any State agency, body, or commission, or its legal representative, which is charged under the laws of such State with responsibility for the administration of State tax laws.

**(f) Omitted**

(Pub. L. 99-662, title IX, §919, Nov. 17, 1986, 100 Stat. 4192.)