

2005—Pub. L. 109-59, title XI, §11125(b)(1)(A), Aug. 10, 2005, 119 Stat. 1953, amended part heading and table of subparts generally, substituting “MISCELLANEOUS PROVISIONS” for “OCCUPATIONAL TAX” in part heading, “Manufacturers of stills” for “Proprietors of distilled spirits plants, bonded wine cellars, etc.” in item for subpart A, “Nonbeverage domestic drawback claimants” for “Brewer” in item for subpart B, “Recordkeeping by dealers” for “Manufacturers of stills” in item for subpart C, and “Other provisions” for “Wholesale dealers” in item for subpart D and striking out items for subparts E “Retail dealers”, F “Nonbeverage domestic drawback claimants”, and G “General provisions”.

1987—Pub. L. 100-203, title X, §10512(a)(1)(C), Dec. 22, 1987, 101 Stat. 1330-448, added item for subpart A.

1979—Pub. L. 96-39, title VIII, §807(b)(3), July 26, 1979, 93 Stat. 290, struck out item for subpart A “Rectifier” in table of subparts comprising part II.

SUBPART A—MANUFACTURERS OF STILLS

Sec.

5101. Notice of manufacture of still; notice of set up of still.
5102. Definition of manufacturer of stills.

Editorial Notes

PRIOR PROVISIONS

A prior subpart A, consisting of section 5081 of this title, related to proprietors of distilled spirits plants, bonded wine cellars, etc., prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(A), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior subpart A, consisting of sections 5081 to 5084 of this title, related to rectifiers of distilled spirits or wines, prior to repeal by Pub. L. 96-39, title VIII, §§803(b), 810, July 26, 1979, 93 Stat. 274, 292, effective Jan. 1, 1980.

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11125(b)(2), Aug. 10, 2005, 119 Stat. 1953, redesignated subpart C of this part as this subpart.

§ 5101. Notice of manufacture of still; notice of set up of still

(a) Notice requirements

(1) Notice of manufacture of still

The Secretary may, pursuant to regulations, require any person who manufactures any still, boiler, or other vessel to be used for the purpose of distilling, to give written notice, before the still, boiler, or other vessel is removed from the place of manufacture, setting forth by whom it is to be used, its capacity, and the time of removal from the place of manufacture.

(2) Notice of set up of still

The Secretary may, pursuant to regulations, require that no still, boiler, or other vessel be set up without the manufacturer of the still, boiler, or other vessel first giving written notice to the Secretary of that purpose.

(b) Penalties, etc.

(1) For penalty and forfeiture for failure to give notice of manufacture, or for setting up a still without first giving notice, when required by the Secretary, see sections 5615(2) and 5687.

(2) For penalty and forfeiture for failure to register still or distilling apparatus when set up, see section 5601(a)(1) and 5615(1).

(Added Pub. L. 98-369, div. A, title IV, §451(a), July 18, 1984, 98 Stat. 818.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5101, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, contained provisions relating to imposition and rate of tax, prior to the general revision of this subpart by Pub. L. 98-369.

Another prior section 5101, act Aug. 16, 1954, ch. 736, 68A Stat. 617, related to special tax on manufacturers of stills, prior to the general revision of this chapter by Pub. L. 85-859.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 98-369, div. A, title IV, §456, July 18, 1984, 98 Stat. 823, as amended by Pub. L. 99-514, title XVIII, §1845, Oct. 22, 1986, 100 Stat. 2856, provided that:

“(a) IN GENERAL.—Except as otherwise provided in this section the amendments made by this part [part II (§§451-456) of subtitle D of title IV of div. A of Pub. L. 98-369, enacting this section and section 5102 of this title, amending sections 5005, 5062, 5066, 5116, 5134, 5179, 5204, 5206, 5207, 5214, 5215, 5235, 5301, 5354, 5555, 5604, 5613, 5615, 5691, 6103, 6801, and 7213 of this title, repealing section 5205 of this title, and omitting sections 5103, 5105, and 5106 of this title] shall take effect on the first day of the first calendar month which begins more than 90 days after the date of the enactment of this Act [July 18, 1984].

“(b) REPEAL OF STAMP REQUIREMENT.—The amendments made by section 454 [amending sections 5062, 5066, 5116, 5204, 5206, 5207, 5215, 5235, 5301, 5555, 5604, 5613, and 6801 of this title and repealing section 5205 of this title] shall take effect on July 1, 1985.

“(c) FORTIFICATION OF COOKING WINE.—The amendments made by section 455 [amending sections 5005, 5214, and 5354 of this title] shall take effect on the date of the enactment of this Act [July 18, 1984].

“(d) SECTION 452.—The amendment made by section 452 [amending section 5134 of this title] shall apply to products manufactured or produced after October 31, 1984.”

§ 5102. Definition of manufacturer of stills

Any person who manufactures any still or condenser to be used in distilling shall be deemed a manufacturer of stills.

(Added Pub. L. 98-369, div. A, title IV, §451(a), July 18, 1984, 98 Stat. 819.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5102, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, defined manufacturer of stills, prior to the general revision of this subpart by Pub. L. 98-369.

Another prior section 5102, act Aug. 16, 1954, ch. 736, 68A Stat. 617, defined manufacturer of stills, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5103, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, related to exemptions from the taxes imposed by section 5101 of this title, prior to the general revision of this subpart by Pub. L. 98-369.

Another prior section 5103, act Aug. 16, 1954, ch. 736, 68A Stat. 617, related to exemptions from taxes imposed by section 5101 of this title, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5104, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339, provided that the tax imposed on stills or condensers by section 5101 be paid

by stamp, denoting the tax, under regulations prescribed by Secretary or his delegate, prior to repeal by Pub. L. 94-455, title XIX, §1905(b)(3)(A)(i), Oct. 4, 1976, 90 Stat. 1822, effective on first day of first month which began more than 90 days after Oct. 4, 1976.

Another prior section 5104, act Aug. 16, 1954, ch. 736, 68A Stat. 617, required taxes to be paid by stamps, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5105, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1339; amended Pub. L. 94-455, title XIX, §§1905(b)(6)(A), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1823, 1834, related to notice of manufacturer of and permit to set up still, prior to the general revision of this subpart by Pub. L. 98-369. See section 5101 of this title.

Another prior section 5105, act Aug. 16, 1954, ch. 736, 68A Stat. 617, related to notice of manufacture of and permit to set up still, prior to the general revision of this chapter by Pub. L. 85-859.

A prior section 5106, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1340; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, related to export without payment of tax and export with the privilege of drawback, prior to the general revision of this subpart by Pub. L. 98-369.

Another prior section 5106, act Aug. 16, 1954, ch. 736, 68A Stat. 618, related to payment of tax and drawback on exports, prior to the general revision of this chapter by Pub. L. 85-859.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section 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 a note under section 5101 of this title.

SUBPART B—NONBEVERAGE DOMESTIC DRAWBACK CLAIMANTS

Sec.	
5111.	Eligibility.
5112.	Registration and regulation.
5113.	Investigation of claims.
5114.	Drawback.

Editorial Notes

PRIOR PROVISIONS

A prior subpart B, consisting of sections 5091 to 5093, related to brewers, prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(B), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior subpart B, consisting of sections 5091 to 5093, related to brewers, prior to the general revision of this chapter by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1313.

AMENDMENTS

2005—Pub. L. 109-59, title XI, §11125(b)(3)(A), (B), Aug. 10, 2005, 119 Stat. 1953, redesignated subpart F of this part as this subpart, renumbered items 5131 to 5134 as 5111 to 5114, respectively, and struck out “and rate of tax” after “Eligibility” in item 5111.

1997—Pub. L. 105-34, title XIV, §1415(b)(3), Aug. 5, 1997, 111 Stat. 1047, struck out item 5115 “Sign required on premises”.

§ 5111. Eligibility

Any person using distilled spirits on which the tax has been determined, in the manufacture or production of medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume, which are unfit for beverage purposes shall be eligible for drawback at the time

when such distilled spirits are used in the manufacture of such products as provided for in this subpart.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1345, §5131; amended Pub. L. 94-455, title XIX, §1905(a)(11), Oct. 4, 1976, 90 Stat. 1819; Pub. L. 100-203, title X, §10512(d), Dec. 22, 1987, 101 Stat. 1330-448; Pub. L. 103-465, title I, §136(b), Dec. 8, 1994, 108 Stat. 4841; renumbered §5111 and amended Pub. L. 109-59, title XI, §11125(a)(2), (b)(3)(A), (C), Aug. 10, 2005, 119 Stat. 1953, 1954.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5111, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1340; amended Pub. L. 94-455, title XIX, §1905(b)(3)(B), Oct. 4, 1976, 90 Stat. 1822; Pub. L. 100-203, title X, §10512(b), Dec. 22, 1987, 101 Stat. 1330-448, related to tax on wholesale dealers in liquors or beer, prior to repeal by Pub. L. 109-59, title XI, §11125(a)(1)(C), (c), Aug. 10, 2005, 119 Stat. 1953, 1957, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date.

Another prior section 5111, act Aug. 16, 1954, ch. 736, 68A Stat. 618, related to tax on wholesale and retail dealers in liquors or beer, prior to the general revision of this chapter by Pub. L. 85-859.

AMENDMENTS

2005—Pub. L. 109-59, §11125(b)(3)(C), struck out “and rate of tax” after “Eligibility” in section catchline, struck out “(a) Eligibility for drawback” before “Any person”, and struck out subsec. (b). Text read as follows: “The special tax imposed by subsection (a) shall be \$500 per year.”

Pub. L. 109-59, §11125(b)(3)(A), renumbered section 5131 of this title as this section.

Subsec. (a). Pub. L. 109-59, §11125(a)(2), struck out “, on payment of a special tax per annum,” after “beverage purposes”.

1994—Subsec. (a). Pub. L. 103-465 substituted “flavoring extracts, or perfume” for “or flavoring extracts”.

1987—Subsec. (b). Pub. L. 100-203 amended subsec. (b) generally. Prior to amendment, subsec. (b) read as follows: “The special tax imposed by subsection (a) shall be graduated in amount as follows: (1) for total annual use not exceeding 25 proof gallons, \$25 a year; (2) for total annual use not exceeding 50 proof gallons, \$50 a year; (3) for total annual use of more than 50 proof gallons, \$100 a year.”

1976—Subsec. (a). Pub. L. 94-455 struck out “produced in a domestic registered distillery or industrial alcohol plant and withdrawn from bond, or using distilled spirits withdrawn from the bonded premises of a distilled spirits plant,” after “Any person using distilled spirits”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 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 a note under section 5002 of this title.

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-465 effective Jan. 1, 1995, see section 136(d) of Pub. L. 103-465, set out as a note under section 5001 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Pub. L. 100-203, title X, §10512(h), Dec. 22, 1987, 101 Stat. 1330-450, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting sections 5081, 5276, and 5731 of this title