

Provisions similar to those comprising subsecs. (a) to (d) and (e)(1) of section 5233 added by Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1366, were contained in prior section 5243(a) to (c), (g), act Aug. 16, 1954, ch. 736, 68A Stat. 645, as amended by Pub. L. 85-859, title II, §206(c), Sept. 2, 1958, 72 Stat. 1431.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF REPEAL

Repeal effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as an Effective Date of 1979 Amendment note under section 5001 of this title.

#### [§ 5234. Repealed. Pub. L. 96-39, title VIII, § 807(a)(35), July 26, 1979, 93 Stat. 286]

Section, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1367; amended Pub. L. 89-44, title VIII, §805(f)(11), June 21, 1965, 79 Stat. 162; Pub. L. 94-455, title XIX, §§1905(a)(17), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1820, 1834; Pub. L. 95-176, §5(a), Nov. 14, 1977, 91 Stat. 1366, related to the mingling and blending of distilled spirits.

Provisions similar to those comprising section 5234(a)(1)(A) and (b) to (d) of this title were contained in prior sections of act Aug. 16, 1954, ch. 736, prior to the general revision of this chapter by Pub. L. 85-859, as follows:

<i>Subsecs.:</i>	<i>Prior sections</i>
(a)(1)(A) .....	5306.
(b) .....	5217(a).
(c) .....	5023.
(d) .....	5251.

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 606, 641, 649, 657.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF REPEAL

Repeal effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as an Effective Date of 1979 Amendment note under section 5001 of this title.

#### § 5235. Bottling of alcohol for industrial purposes

Alcohol for industrial purposes may be bottled, labeled, and cased on bonded premises of a distilled spirits plant prior to payment or determination of tax, under such regulations as the Secretary may prescribe.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1369; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(36), July 26, 1979, 93 Stat. 286; Pub. L. 98-369, div. A, title IV, §454(c)(8), July 18, 1984, 98 Stat. 821.)

#### Editorial Notes

##### PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in prior section 5305, act Aug. 16, 1954, ch. 736, 68A Stat. 657, prior to the general revision of this chapter by Pub. L. 85-859.

##### AMENDMENTS

1984—Pub. L. 98-369 struck out “stamped,” before “labeled,” and struck out provision that section 5205(a)(1) shall not apply to alcohol bottled, stamped, and labeled as such under this section.

1979—Pub. L. 96-39 substituted “section 5205(a)(1) shall not apply” for “sections 5178(a)(4)(A), 5205(a)(1), and 5233 (relating to the bottling of distilled spirits in bond) shall not be applicable”.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective July 1, 1985, see section 456(b) of Pub. L. 98-369, set out as an Effective Date note under section 5101 of this title.

##### 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.

#### § 5236. Discontinuance of storage facilities and transfer of distilled spirits

When the Secretary finds any facilities for the storage of distilled spirits on bonded premises to be unsafe or unfit for use, or the spirits contained therein subject to great loss or wastage he may require the discontinuance of the use of such facilities and require the spirits contained therein to be transferred to such other storage facilities as he may designate. Such transfer shall be made at such time and under such supervision as the Secretary may require and the expense of the transfer shall be paid by the owner or the warehouseman of the distilled spirits. Whenever the owner of such distilled spirits or the warehouseman fails to make such transfer within the time prescribed, or to pay the just and proper expense of such transfer, as ascertained and determined by the Secretary, such distilled spirits may be seized and sold by the Secretary in the same manner as goods are sold on distraint for taxes, and the proceeds of such sale shall be applied to the payment of the taxes due thereon and the cost and expenses of such sale and removal, and the balance paid over to the owner of such distilled spirits.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1369; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### Editorial Notes

##### PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in prior section 5252, act Aug. 16, 1954, ch. 736, 68A Stat. 649, prior to the general revision of this chapter by Pub. L. 85-859.

##### AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

#### SUBPART D—DENATURATION

##### Sec.

5241.	Authority to denature.
5242.	Denaturing materials.
5243.	Sale of abandoned spirits for denaturation without collection of tax.
5244.	Cross references.

#### § 5241. Authority to denature

Under such regulations as the Secretary shall prescribe, distilled spirits may be denatured on the bonded premises of a distilled spirits plant qualified for the processing of distilled spirits. Distilled spirits to be denatured under this section shall be of such kind and such degree of

proof as the Secretary shall by regulations prescribe. Distilled spirits denatured under this section may be used on the bonded premises of a distilled spirits plant in the manufacture of any article.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1369; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-39, title VIII, §807(a)(37), July 26, 1979, 93 Stat. 286.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 5241, act Aug. 16, 1954, ch. 736, 68A Stat. 644, related to supervision of operations of internal revenue bonded warehouses, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5201(a), 5202 (a), (c), (d), and 7803 of this title and section 22 of former Title 5, Executive Departments and Government Officers and Employees.

Provisions similar to those comprising this section were contained in prior sections 5194(c), 5303, 5310(a), 5331(a)(1), act Aug. 16, 1954, ch. 736, 68A Stat. 635, 655, 658, 661, prior to the general revision of this chapter by Pub. L. 85-859.

##### AMENDMENTS

1979—Pub. L. 96-39 substituted “a distilled spirits plant qualified for the processing of distilled spirits” for “any distilled spirits plant operated by a proprietor who is authorized to produce distilled spirits at such plant or on other bonded premises”, struck out provision that any other person operating bonded premises may, at the discretion of the Secretary and under such regulations as he may prescribe, be authorized to denature distilled spirits on such bonded premises, and inserted provision that distilled spirits denatured under this section may be used on the bonded premises of a distilled spirits plant in the manufacture of any article.

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

#### 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.

##### 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.

#### § 5242. Denaturing materials

Methanol or other denaturing materials suitable to the use for which the denatured distilled spirits are intended to be withdrawn shall be used for the denaturation of distilled spirits. Denaturing materials shall be such as to render the spirits with which they are admixed unfit for beverage or internal human medicinal use. The character and the quantity of denaturing materials used shall be as prescribed by the Secretary by regulations.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1369; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 5242, acts Aug. 16, 1954, ch. 736, 68A Stat. 645; Sept. 2, 1958, Pub. L. 85-859, title II, §206(e), 72

Stat. 1431, related to deposit of spirits in warehouses, prior to the general revision of this chapter by Pub. L. 85-859.

Provisions similar to those comprising this section were contained in prior sections 5303, 5310(a) and 5331(a)(1), (2), act Aug. 16, 1954, ch. 736, 68A Stat. 655, 658, 661, prior to the general revision of this chapter by Pub. L. 85-859.

##### AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

#### § 5243. Sale of abandoned spirits for denaturation without collection of tax

Notwithstanding any other provision of law, any distilled spirits abandoned to the United States may be sold, in such cases as the Secretary may by regulation provide, to the proprietor of any distilled spirits plant for denaturation, or redistillation and denaturation, without the payment of the internal revenue tax thereon.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1370; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 5243, acts Aug. 16, 1954, ch. 736, 68A Stat. 645; Sept. 2, 1958, Pub. L. 85-859, §206(c), 72 Stat. 1431, related to bottling of distilled spirits in bond, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5171, 5172, 5175, 5178(a)(3)(C), (4)(A), 5202(g), 5206(c), 5214(a)(4), and 5233(a) to (c), (e)(1) of this title and section 121 of Title 27, Intoxicating Liquors.

Provisions similar to those comprising this section were contained in prior section 5333, act Aug. 16, 1954, ch. 736, 68A Stat. 662, prior to the general revision of this chapter by Pub. L. 85-859.

##### AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

#### § 5244. Cross references

(1) For provisions authorizing the withdrawal from the bonded premises of a distilled spirits plant of denatured distilled spirits, see section 5214(a)(1).

(2) For provisions requiring a permit to procure specially denatured distilled spirits, see section 5271.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1370.)

#### Editorial Notes

##### PRIOR PROVISIONS

A prior section 5244, act Aug. 16, 1954, ch. 736, 68A Stat. 647, related to withdrawal of spirits from bonded warehouse on determination of tax, prior to the general revision of this chapter by Pub. L. 85-859. See section 5213 of this title.

#### [PART III—REPEALED]

#### [[§ 5251, 5252. Repealed. Pub. L. 96-39, title VIII, § 807(a)(38), July 26, 1979, 93 Stat. 286]

Section 5251, added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1370; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, required proprietors of distilled spirits plants to give notice of their