

–CITE–

27 USC CHAPTER 3 – INDUSTRIAL ALCOHOL 01/06/03

–EXPCITE–

TITLE 27 – INTOXICATING LIQUORS

CHAPTER 3 – INDUSTRIAL ALCOHOL

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27 USC Secs. 71 to 90a 01/06/03

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TITLE 27 – INTOXICATING LIQUORS

CHAPTER 3 – INDUSTRIAL ALCOHOL

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Secs. 71 to 90a. Omitted

–COD–

CODIFICATION

Sections 71 to 75, 78 to 81, 83 to 88, and 90, contained provisions which were incorporated in various sections of the Internal Revenue Code of 1939. For distribution of the Internal Revenue Code of 1939 to the Internal Revenue Code of 1986, see Table I preceding section 1 of Title 26, Internal Revenue Code. Section 71, act Oct. 28, 1919, ch. 85, title III, Sec. 1, 41 Stat. 319, which defined "alcohol" and "container", was incorporated in section 3124(a)(1), (2) of Internal Revenue Code of

1939.

Section 72, act Oct. 28, 1919, ch. 85, title III, Sec. 2, 41

Stat. 319, provided that a person establishing a plant for production of industrial alcohol shall, before operation, make application to commissioner for registration of his plant, was incorporated in section 3100(a) of Internal Revenue Code of 1939.

Section 73, acts Oct. 28, 1919, ch. 85, title III, Sec. 3, 41

Stat. 319; Aug. 27, 1935, ch. 740, Sec. 17, 49 Stat. 876; June 26, 1936, ch. 830, title III, Sec. 329(a), 49 Stat. 1957, provided that warehouses for storage and distribution of alcohol to be used for other than beverage purposes may be established upon filing of application and bond and issuance of permit at such places, was incorporated in section 3101(a) of Internal Revenue Code of 1939.

Section 74, act Oct. 28, 1919, ch. 85, title III, Sec. 4, 41

Stat. 320, related to transfer of registered industrial alcohol to other registered industrial alcohol plants or bonded warehouses, was incorporated in section 3107 of Internal Revenue Code of 1939.

Section 74a, acts Feb. 24, 1919, ch. 18, Sec. 609, 40 Stat. 1109;

June 26, 1936, ch. 830, title III, Sec. 320, 49 Stat. 1953, related to removal of taxable fermented liquors from brewery premises where produced to a contiguous industrial alcohol plant without payment of tax, was incorporated in section 3104 of Internal Revenue Code of 1939.

Section 74b, acts Feb. 24, 1919, ch. 18, Sec. 602, 40 Stat. 1106;

June 26, 1936, ch. 830, title III, Sec. 308, 49 Stat. 1946, related to transfer of spirits produced at registered distilleries and in

receiving cisterns in such distilleries to Internal Revenue Bonded Warehouses for storage until tax payment is made or where tax payment was made, retention of spirits in receiving cisterns, was incorporated in section 2883 of Internal Revenue Code of 1939.

Section 75, act Oct. 28, 1919, ch. 85, title III, Sec. 5, 41

Stat. 320, related to time of attachment of any tax imposed by law on alcohol and liability of proprietors of industrial alcohol plants for such taxes, was incorporated in section 3112(a) of Internal Revenue Code of 1939.

Section 76, act Oct. 28, 1919, ch. 85, title III, Sec. 6, 41

Stat. 320, related to withdrawal, on or before effective date of 18th Amendment, of distilled spirits remaining in bonded warehouses for denaturing or deposit in warehouses established under chapter.

Section 77, act Oct. 28, 1919, ch. 85, title III, Sec. 7, 41

Stat. 320, related to operation of any distillery or bonded warehouse as an industrial alcohol plant or bonded warehouse under chapter.

Section 78, act Oct. 28, 1919, ch. 85, title III, Sec. 8, 41

Stat. 320, related to restrictions concerning production, use, or sale of alcohol, was incorporated in section 3106(a) of Internal Revenue Code of 1939.

Section 79, act Oct. 28, 1919, ch. 85, title III, Sec. 9, 41

Stat. 320, related to exemption of industrial alcohol plants and bonded warehouses under this chapter from certain laws, was incorporated in section 3103 of Internal Revenue Code of 1939.

Section 80, act Oct. 28, 1919, ch. 85, title III, Sec. 10, 41

Stat. 320, related to establishment of denaturing plants and tax-free sale of denatured alcohol, was incorporated in sections 3102, 3109, and 3110 of Internal Revenue Code of 1939.

Section 81, acts Oct. 28, 1919, ch. 85, title III, Sec. 11, 41 Stat. 321; Aug. 27, 1935, ch. 740, Sec. 18, 49 Stat. 876; June 26, 1936, ch. 830, title III, Sec. 329(b), 49 Stat. 1957, related to withdrawal of alcohol produced at any industrial alcohol plant tax-free for denaturing, for use by any scientific university, for scientific research by any laboratory, or for use in any hospital or sanitarium, was incorporated in sections 3108(a) and 3124(a) of Internal Revenue Code of 1939.

Section 82, act Oct. 28, 1919, ch. 85, title III, Sec. 12, 41 Stat. 321, provided that penalties in chapter shall be in addition to those penalties in chapter 2 of this title unless expressly stated otherwise.

Section 83, act Oct. 28, 1919, ch. 85, title III, Sec. 13, 41 Stat. 321, authorized commissioner to issue regulations respecting the establishment, bonding, and operation of industrial alcohol plants, denaturing plants, and bonded warehouses under this chapter, was incorporated in section 3105 of Internal Revenue Code of 1939.

Section 84, act Oct. 28, 1919, ch. 85, title III, Sec. 14, 41 Stat. 321, related to a refund of tax on alcohol for loss, evaporation, shrinkage, or leakage, was incorporated in section 3113 of Internal Revenue Code of 1939.

Section 85, act Oct. 28, 1919, ch. 85, title III, Sec. 15, 41

Stat. 321, provided for punishment for unlawful operation of industrial alcohol plants or denaturing plants, was incorporated in section 3115(a) of Internal Revenue Code of 1939.

Section 86, act Oct. 28, 1919, ch. 85, title III, Sec. 16, 41

Stat. 322, related to collection of any tax on alcohol by assessment or by stamp, was incorporated in section 3112(a) of Internal Revenue Code of 1939.

Section 87, act Oct. 28, 1919, ch. 85, title III, Sec. 17, 41

Stat. 322, related to release of seized property to claimant or any intervening party at discretion of commissioner, was incorporated in section 3118 of Internal Revenue Code of 1939.

Section 88, act Oct. 28, 1919, ch. 85, title III, Sec. 18, 41

Stat. 322, related to applicability of administrative provisions of internal revenue laws, was incorporated in section 3122 of Internal Revenue Code of 1939.

Section 89, act Oct. 28, 1919, ch. 85, title III, Sec. 19, 41

Stat. 322, provided for repeal of prior laws relating to alcohol.

Section 90, act June 26, 1936, ch. 830, title III, Sec. 329(c),

49 Stat. 1957, related to extension of industrial alcohol laws to Puerto Rico and Virgin Islands, was incorporated in section 3123 of Internal Revenue Code of 1939.

Section 90a, act June 26, 1936, ch. 830, title IV, Sec. 414, 49

Stat. 1964, related to effect of act June 26, 1936, upon chapter.

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