(e) Notice

(1) Persons dealing in tobacco products

Any person who commences a civil action under subsection (d) shall inform the Attorney General of the United States of the action.

(2) State, local, and tribal actions

It is the sense of Congress that the attorney general of any State, or chief law enforcement officer of any locality or tribe, that commences a civil action under this section should inform the Attorney General of the United States of the action.

(f) Public notice

(1) In general

The Attorney General of the United States shall make available to the public, by posting information on the Internet and by other appropriate means, information regarding all enforcement actions brought by the United States, or reported to the Attorney General of the United States, under this section, including information regarding the resolution of the enforcement actions and how the Attorney General of the United States has responded to referrals of evidence of violations pursuant to subsection (c)(2).

(2) Reports to Congress

Not later than 1 year after March 31, 2010, and every year thereafter until the date that is 5 years after March 31, 2010, the Attorney General of the United States shall submit to Congress a report containing the information described in paragraph (1).

(Oct. 19, 1949, ch. 699, § 4, as added Pub. L. 111–154, § 2(e), Mar. 31, 2010, 124 Stat. 1101.)

PRIOR PROVISIONS

A prior section 378, act Oct. 19, 1949, ch. 699, § 4, as added Aug. 9, 1955, ch. 695, § 1, 69 Stat. 628, which provided U.S. district courts with jurisdiction to prevent and restrain violations of this chapter, was repealed, effective on the date that is 90 days after March 31, 2010, by Pub. L. 111–154, §§ 2(e), 6, Mar. 31, 2010, 124 Stat. 1101, 1110.

EFFECTIVE DATE

Section effective on the date that is 90 days after March 31, 2010, see section 6 of Pub. L. 111–154, set out as an Effective Date of 2010 Amendment note under section 375 of this title.

CHAPTER 10B—STATE TAXATION OF INCOME FROM INTERSTATE COMMERCE

SUBCHAPTER I—NET INCOME TAXES

Sec.
381. Imposition of net income tax.
382. Assessment of net income taxes.
383. ''Net income tax'' defined.
384. Separability.

SUBCHAPTER II—DISCRIMINATORY TAXES

391. Tax on or with respect to generation or transmission of electricity.

SUBCHAPTER I—NET INCOME TAXES

§ 381. Imposition of net income tax

(a) Minimum standards

No State, or political subdivision thereof, shall have power to impose, for any taxable year ending after September 14, 1959, a net income tax on the income derived within such State by any person from interstate commerce if the only business activities within such State by or on behalf of such person during such taxable year are either, or both, of the following:

(1) the solicitation of orders by such person, or his representative, in such State for sales of tangible personal property, which orders are sent outside the State for approval or rejection, and, if approved, are filled by shipment or delivery from a point outside the State; and

(2) the solicitation of orders by such person, or his representative, in such State in the name of or for the benefit of a prospective customer of such person, if orders by such customer to such person to enable such customer to fill orders resulting from such solicitation are orders described in paragraph (1).

(b) Domestic corporations; persons domiciled in or residents of a State

The provisions of subsection (a) of this section shall not apply to the imposition of a net income tax by any State, or political subdivision thereof, with respect to—

(1) any corporation which is incorporated under the laws of such State; or

(2) any individual who, under the laws of such State, is domiciled in, or a resident of, such State.

(c) Sales or solicitation of orders for sales by independent contractors

For purposes of subsection (a) of this section, a person shall not be considered to have engaged in business activities within a State during any taxable year merely by reason of sales in such State, or the solicitation of orders for sales in such State, of tangible personal property on behalf of such person by one or more independent contractors, or by reason of the maintenance, of an office in such State by one or more independent contractors whose activities on behalf of such person in such State consist solely of making sales, or soliciting orders for sales, or tangible personal property.

(d) Definitions

For purposes of this section—

(1) the term ''independent contractor'' means a commission agent, broker, or other independent contractor who is engaged in selling, or soliciting orders for the sale of, tangible personal property for more than one principal and who holds himself out as such in the regular course of his business activities; and

(2) the term ''representative'' does not include an independent contractor.

(Pub. L. 86–272, title I, § 101, Sept. 14, 1959, 73 Stat. 555.)

STUDY AND REPORT BY CONGRESSIONAL COMMITTEES OF STATE TAXATION FROM INTERSTATE COMMERCE

Title II of Pub. L. 86–272, as amended by Pub. L. 87–17, Apr. 7, 1961, 75 Stat. 41; Pub. L. 87–435, Apr. 21, 1962, 76 Stat. 55; Pub. L. 88–42, June 21, 1963, 77 Stat. 67; Pub. L. 88–286, Mar. 18, 1964, 78 Stat. 166, and repealed by Pub. L. 94–455, title XXI, § 2121(a), Oct. 4, 1976, 90 Stat. 1914, provided for a study by the Committee on the Judiciary of the House of Representatives and the Committee on

Finance of the United States Senate, acting separately or jointly, or any duly authorized subcommittee thereof, of all matters pertaining to the taxation of interstate commerce by the States, territories, and possessions of the United States, the District of Columbia, and the Commonwealth of Puerto Rico, or any political or taxing subdivision of the foregoing, and for a report together with their proposals for legislation on or before June 30, 1965.

§ 382. Assessment of net income taxes

(a) Limitations

No State, or political subdivision thereof, shall have power to assess, after September 14, 1959, any net income tax which was imposed by such State or political subdivision, as the case may be, for any taxable year ending on or before such date, on the income derived within such State by any person from interstate commerce, if the imposition of such tax for a taxable year ending after such date is prohibited by section 381 of this title.

(b) Collections

The provisions of subsection (a) of this section shall not be construed—

(1) to invalidate the collection, on or before September 14, 1959, of any net income tax imposed for a taxable year ending on or before such date, or

(2) to prohibit the collection, after September 14, 1959, of any net income tax which was assessed on or before such date for a taxable year ending on or before such date.

(Pub. L. 86–272, title I, § 102, Sept. 14, 1959, 73 Stat. 556.)

§ 383. "Net income tax" defined

For purposes of this chapter, the term ''net income tax'' means any tax imposed on, or measured by, net income.

(Pub. L. 86–272, title I, § 103, Sept. 14, 1959, 73 Stat. 556.)

§ 384. Separability

If any provision of this chapter or the application of such provision to any person or circumstance is held invalid, the remainder of this chapter or the application of such provision to persons or circumstances other than those to which it is held invalid, shall not be affected thereby.

(Pub. L. 86–272, title I, § 104, Sept. 14, 1959, 73 Stat. 556.)

SUBCHAPTER II—DISCRIMINATORY TAXES

§ 391. Tax on or with respect to generation or transmission of electricity

No State, or political subdivision thereof, may impose or assess a tax on or with respect to the generation or transmission of electricity which discriminates against out-of-State manufacturers, producers, wholesalers, retailers, or consumers of that electricity. For purposes of this section a tax is discriminatory if it results, either directly or indirectly, in a greater tax burden on electricity which is generated and transmitted in interstate commerce than on electricity which is generated and transmitted in intrastate commerce.

(Pub. L. 86–272, title II, § 201, as added Pub. L. 94–455, title XXI, § 2121(a), Oct. 4, 1976, 90 Stat. 1914.)

EFFECTIVE DATE

Section 2121(b) of Pub. L. 94–455 provided that: ''The amendment made by subsection (a) [enacting this section] shall take effect beginning June 30, 1974.''

CHAPTER 11—CAUSTIC POISONS

§§ 401 to 411. Repealed. Pub. L. 86–613, § 19, formerly § 18, July 12, 1960, 74 Stat. 381; renumbered Pub. L. 91–113, § 4(a), Nov. 6, 1969, 83 Stat. 189

Sections 401 to 411, act Mar. 4, 1927, ch. 489, §§ 1–10, 12, 44 Stat. 1406–1410, prohibited misbranded shipments of dangerous caustic or corrosive substances in interstate or foreign commerce. See chapter 30 [§ 1261 et seq.] of this title.

EFFECTIVE DATE OF REPEAL; SAVINGS PROVISION

Pub. L. 86–613, § 19, formerly § 18, July 12, 1960, 74 Stat. 381, renumbered and amended by Pub. L. 91–113, § 4(a), (b)(2), Nov. 6, 1969, 83 Stat. 189, 190; Pub. L. 110–314, title II, § 204(b)(4)(B), Aug. 14, 2008, 122 Stat. 3041, provided that: ''The Federal Caustic Poison Act [sections 401 to 411 of this title] (44 Stat. 1406) is repealed effective at the close of the sixth calendar month after the month of enactment of this Act [July 12, 1960], except that the Federal Caustic Poison Act shall remain in full force and effect with respect to any 'dangerous caustic or corrosive substance' (as defined by that Act) which is an article subject to the Federal Food, Drug, and Cosmetic Act [chapter 9 of title 21] and which is, by virtue of paragraph 2 of section 2(f) of this Act [section 1261(f)(2) of this title] excluded from the term 'hazardous substance' as defined in this Act [chapter 30 of this title]: *Provided*, That, if the Commission, pursuant to section 17(b) of this Act [set out as a note under section 1261 of this title], prescribes an additional period or periods during which violations of this Act [chapter 30 of this title] shall not be enforceable and if such additional period or periods are applicable to violations of this Act [chapter 30 of this title] involving one or more substances defined as 'dangerous caustic or corrosive substances' by the Federal Caustic Poison Act, that Act shall, with respect to such substance or substances, remain in full force and effect during such additional period or periods; *Provided further*, That, with respect to violations, liabilities incurred or appeals taken prior to the close of said sixth month or, if applicable, prior to the expiration of the additional period or periods referred to in the preceding proviso, all provisions of the Federal Caustic Poison Act shall be deemed to remain in full force for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violations, liabilities, and appeals.''

CHAPTER 12—DISCRIMINATION AGAINST FARMERS' COOPERATIVE ASSOCIATIONS BY BOARDS OF TRADE

Sec.
431. Definitions.
432. Boards of trade dealing in agricultural products; exclusion of representatives of cooperative associations prohibited.
433. Remedies of cooperative association excluded from representation.

§ 431. Definitions

When used in this chapter (a) the term ''agricultural products'', means agricultural, horticultural, viticultural, and dairy products, food products of livestock, the products of poultry and bee raising, the edible products of forestry,