

(Added Pub. L. 97-354, §4(a), Oct. 19, 1982, 96 Stat. 1692.)

CHAPTER 64—COLLECTION

Subchapter	Sec. ¹
A. General provisions	6301
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[E. Repealed.]	

AMENDMENTS

1990—Pub. L. 101-508, title XI, §11801(b)(14), Nov. 5, 1990, 104 Stat. 1388-522, struck out item for subchapter E “Collection of State individual income taxes”.

1972—Pub. L. 92-512, title II, §202(b), Oct. 20, 1972, 86 Stat. 944, added item for subchapter E.

Subchapter A—General Provisions

Sec.	
6301.	Collection authority
6302.	Mode or time of collection.
6303.	Notice and demand for tax.
[6304.	Repealed.]
6305.	Collection of certain liability.

AMENDMENTS

1976—Pub. L. 94-455, title XIX, §1906(b)(5), Oct. 4, 1976, 90 Stat. 1833, struck out item “6304. Collection under the Tariff Act”.

1975—Pub. L. 93-647, §101(b)(2), Jan. 4, 1975, 88 Stat. 2358, added item 6305.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 6867, 7410, 7811 of this title.

§ 6301. Collection authority

The Secretary shall collect the taxes imposed by the internal revenue laws.

(Aug. 16, 1954, ch. 736, 68A Stat. 775; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834.)

REFERENCES IN TEXT

The internal revenue laws, referred to in text, are classified generally to this title.

AMENDMENTS

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

CROSS REFERENCES

General powers and duties of officers and employees of Treasury Department, see section 7621 et seq. of this title.

§ 6302. Mode or time of collection

(a) Establishment by regulations

If the mode or time for collecting any tax is not provided for by this title, the Secretary may establish the same by regulations.

(b) Discretionary method

Whether or not the method of collecting any tax imposed by chapter 21, 31, 32, or 33, or by section 4481 is specifically provided for by this title, any such tax may, under regulations prescribed by the Secretary, be collected by means of re-

turns, stamps, coupons, tickets, books, or such other reasonable devices or methods as may be necessary or helpful in securing a complete and proper collection of the tax.

(c) Use of Government depositaries

The Secretary may authorize Federal Reserve banks, and incorporated banks, trust companies, domestic building and loan associations, or credit unions which are depositaries or financial agents of the United States, to receive any tax imposed under the internal revenue laws, in such manner, at such times, and under such conditions as he may prescribe; and he shall prescribe the manner, times, and conditions under which the receipt of such tax by such banks, trust companies, domestic building and loan associations, and credit unions is to be treated as payment of such tax to the Secretary.

(d) Time for payment of manufacturers' excise tax on sporting goods

The taxes imposed by subsections (a) and (b) of section 4161 (relating to taxes on sporting goods) shall be due and payable on the date for filing the return for such taxes.

(e) Time for deposit of taxes on communications services and airline tickets

(1) In general

Except as provided in paragraph (2), if, under regulations prescribed by the Secretary, a person is required to make deposits of any tax imposed by section 4251 or subsection (a) or (b) of section 4261 with respect to amounts considered collected by such person during any semi-monthly period, such deposit shall be made not later than the 3rd day (not including Saturdays, Sundays, or legal holidays) after the close of the 1st week of the 2nd semi-monthly period following the period to which such amounts relate.

(2) Special rule for tax due in September

(A) Amounts considered collected

In the case of a person required to make deposits of the tax imposed by—

- (i) section 4251, or
- (ii) effective on January 1, 1997, section 4261 or 4271,

with respect to amounts considered collected by such person during any semi-monthly period, the amount of such tax included in bills rendered or tickets sold during the period beginning on September 1 and ending on September 11 shall be deposited not later than September 29.

(B) Special rule where September 29 is on Saturday or Sunday

If September 29 falls on a Saturday or Sunday, the due date under subparagraph (A) shall be—

- (i) in the case of Saturday, the preceding day, and
- (ii) in the case of Sunday, the following day.

(C) Taxpayers not required to use electronic funds transfer

In the case of deposits not required to be made by electronic funds transfer, subpara-

¹ Section numbers editorially supplied.