

provisions of section 5205 or section 5235 may be prepared and distributed by persons authorized by the Secretary, under such controls for the protection of the revenue as shall be deemed necessary" before the period at end.

1976—Subsec. (a). Pub. L. 94-455 struck out "or his delegate" after "Secretary".

Subsec. (b). Pub. L. 94-455 and Pub. L. 94-569 struck out "or his delegate" after "Secretary" and provided that stamps required by or prescribed pursuant to the provisions of section 5205 or section 5235 may be prepared and distributed by persons authorized by the Secretary, under such controls for the protection of the revenue as shall be deemed necessary.

#### 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.

#### CROSS REFERENCES

Attachment and cancellation, see section 6804 of this title.

Penalties for offenses relating to stamps, see section 7208 of this title.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 6804 of this title.

### § 6802. Supply and distribution

The Secretary shall furnish, without prepayment, to—

#### (1) Postmaster General

The Postmaster General a suitable quantity of adhesive stamps, coupons, tickets, or such other devices as may be prescribed by the Secretary pursuant to section 6302(b) or this chapter, to be distributed to, and kept on sale by, the various postmasters in the United States in all post offices of the first and second classes, and such post offices of the third and fourth classes as—

(A) are located in county seats, or

(B) are certified by the Secretary to the Postmaster General as necessary;

#### (2) Designated depository of the United States

Any designated depository of the United States a suitable quantity of adhesive stamps to be kept on sale by such designated depository.

(Aug. 16, 1954, ch. 736, 68A Stat. 829; Pub. L. 89-44, title VI, § 601(d), June 21, 1965, 79 Stat. 154; Pub. L. 94-455, title XIX, § 1906(a)(36), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1829, 1834.)

#### AMENDMENTS

1976—Pub. L. 94-455 struck out "or his delegate" after "Secretary" wherever appearing and substituted in par. (2) "designated depository." for "designated depository:".

1965—Par. (1). Pub. L. 89-44, § 601(d)(1), struck out "(other than the stamps on playing cards)" after "quantity of adhesive stamps".

Par. (3). Pub. L. 89-44, § 601(d)(2), struck out par. (3) which related to supply and distribution of stamps to State agents.

#### EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-44 to take effect in a manner consistent with effective date of change of tax provision to which related, see section 701(e) of Pub. L. 89-44, set out as a note under section 6103 of this title.

#### TRANSFER OF FUNCTIONS

Office of Postmaster General of Post Office Department abolished and all functions, powers, and duties of

Postmaster General transferred to United States Postal Service by Pub. L. 91-375, § 4(a), Aug. 12, 1970, 84 Stat. 773, set out as a note under section 201 of Title 39, Postal Service.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 6803 of this title.

### § 6803. Accounting and safeguarding

#### (a) Bond

In cases coming within the provisions of paragraph (2) of section 6802, the Secretary may require a bond, with sufficient sureties, in a sum to be fixed by the Secretary, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of and for the payment monthly for all quantities or amounts sold or not remaining on hand.

#### (b) Regulations

The Secretary may from time to time make such regulations as he may find necessary to insure the safekeeping or prevent the illegal use of all adhesive stamps referred to in paragraph (2) of section 6802.

(Aug. 16, 1954, ch. 736, 68A Stat. 830; Pub. L. 92-310, title II, § 230(a), June 6, 1972, 86 Stat. 209; Pub. L. 94-455, title XIX, § 1906(a)(37), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1829, 1834.)

#### AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455 redesignated subsec. (b)(1) as (a), substituted "paragraph (2)" for "paragraph (2) or (3)", and struck out "or his delegate" after "Secretary" wherever appearing.

Subsec. (b). Pub. L. 94-455 redesignated par. (2) as entire subsection, struck out "or his delegate" after "Secretary" and substituted "paragraph (2)" for "paragraphs (2) and (3)". Par. (1) redesignated subsec. (a).

1972—Subsec. (a). Pub. L. 92-310 repealed subsec. (a) which related to bonds, deposits of receipts, and accounts of postmasters, and which required the Postmaster General to transfer all receipts to the Treasury.

#### CROSS REFERENCES

Expenditures incurred by United States Postal Service, see section 7509 of this title.

Form of bonds, see section 7101 of this title.

Other provisions for bonds, see section 7103 of this title.

Single bond in lieu of multiple bonds, see section 7102 of this title.

### § 6804. Attachment and cancellation

Except as otherwise expressly provided in this title, the stamps referred to in section 6801 shall be attached, protected, removed, canceled, obliterated, and destroyed, in such manner and by such instruments or other means as the Secretary may prescribe by rules or regulations.

(Aug. 16, 1954, ch. 736, 68A Stat. 830; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

#### AMENDMENTS

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

#### CROSS REFERENCES

Penalties for failure to attach or cancel stamps, etc., see section 7271 of this title.