

EFFECTIVE DATE OF 1970 AMENDMENT

Section 101(f) of Pub. L. 91-614 provided that the amendment made by that section is effective with respect to the estates of decedents dying after Dec. 31, 1973.

EFFECTIVE DATE

Section effective with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as an Effective Date of 1970 Amendment note under section 2032 of this title.

CHAPTER 72—LICENSING AND REGISTRATION

Subchapter	Sec. ¹
A. Licensing	7001
B. Registration	7011

Subchapter A—Licensing

Sec.	
7001.	Collection of foreign items.

§ 7001. Collection of foreign items

(a) License

All persons undertaking as a matter of business or for profit the collection of foreign payments of interest or dividends by means of coupons, checks, or bills of exchange shall obtain a license from the Secretary and shall be subject to such regulations enabling the Government to obtain the information required under subtitle A (relating to income taxes) as the Secretary shall prescribe.

(b) Penalty for failure to obtain license

For penalty for failure to obtain the license provided for in this section, see section 7231.

(Aug. 16, 1954, ch. 736, 68A Stat. 845; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

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

Subchapter B—Registration

Sec.	
7011.	Registration—persons paying a special tax.
7012.	Cross references.

§ 7011. Registration—persons paying a special tax

(a) Requirement

Every person engaged in any trade or business on which a special tax is imposed by law shall register with the Secretary his name or style, place of residence, trade or business, and the place where such trade or business is to be carried on. In case of a firm or company, the names of the several persons constituting the same, and the places of residence, shall be so registered.

(b) Registration in case of death or change of location

Any person exempted under the provisions of section 4905 from the payment of a special tax, shall register with the Secretary in accordance with regulations prescribed by the Secretary.

¹ Section numbers editorially supplied.

(Aug. 16, 1954, ch. 736, 68A Stat. 845; 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” wherever appearing.

§ 7012. Cross references

(1) For provisions relating to registration in connection with firearms, see sections 5802, 5841, and 5861.

(2) For special rules with respect to registration by persons engaged in receiving wagers, see section 4412.

(3) For provisions relating to registration in relation to the taxes on gasoline and diesel fuel, see section 4101.

(4) For penalty for failure to register, see section 7272.

(5) For other penalties for failure to register with respect to wagering, see section 7262.

(Aug. 16, 1954, ch. 736, 68A Stat. 846; Pub. L. 85-475, §4(b)(7), June 30, 1958, 72 Stat. 260; Pub. L. 89-44, title VI, §601(g), June 21, 1965, 79 Stat. 155; Pub. L. 91-513, title III, §1102(d), Oct. 27, 1970, 84 Stat. 1292; Pub. L. 94-455, title XIX, §§1904(b)(8)(C), 1906(a)(39), Oct. 4, 1976, 90 Stat. 1816, 1830; Pub. L. 104-188, title I, §1702(b)(4), Aug. 20, 1996, 110 Stat. 1868; Pub. L. 109-59, title XI, §11125(b)(9), Aug. 10, 2005, 119 Stat. 1955.)

AMENDMENT OF SECTION

Pub. L. 109-59, title XI, §11125(b)(9), (c), Aug. 10, 2005, 119 Stat. 1955, 1957, provided that, effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, this section is amended by redesignating pars. (4) and (5) as (5) and (6), respectively, and enacting a new par. (4) to read as follows:

(4) For provisions relating to registration by dealers in distilled spirits, wines, and beer, see section 5124.

AMENDMENTS

1996—Par. (3). Pub. L. 104-188, §1702(b)(4)(A), substituted “taxes on gasoline and diesel fuel” for “production or importation of gasoline”.

Pars. (4) to (6). Pub. L. 104-188, §1702(b)(4)(B), redesignated pars. (5) and (6) as (4) and (5), respectively, and struck out former par. (4) which read as follows: “For provisions relating to registration in relation to the manufacture or production of lubricating oils, see section 4101.”

1976—Pub. L. 94-455 revised section generally, striking out cross reference to section 4804(d) relating to registration in relation to manufacture of white phosphorus matches and substituted reference to section 5861 for reference to section 5854 in cross reference covering registration in connection with firearms.

1970—Subsecs. (a), (b). Pub. L. 91-513 struck out subsecs. (a) and (b) which related to narcotic drugs and marihuana, respectively, and which had made reference to sections 4722 and 4753, respectively.

1965—Subsec. (d). Pub. L. 89-44 struck out subsec. (d) relating to manufacture of playing cards.

1958—Subsecs. (i), (j). Pub. L. 85-475, redesignated subsec. (j) as (i) and struck out former subsec. (i) which referred to section 4273.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 effective July 1, 2008, but inapplicable to taxes imposed for periods before such date, see section 11125(c) of Pub. L. 109-59, set out as a note under section 5002 of this title.