

TITLE 26 - INTERNAL REVENUE CODE**Subtitle E - Alcohol, Tobacco, and Certain Other Excise Taxes****CHAPTER 51 - DISTILLED SPIRITS, WINES, AND BEER****Subchapter E - General Provisions Relating to Distilled Spirits****PART III - MISCELLANEOUS PROVISIONS****§ 5312. Production and use of distilled spirits for experimental research****(a) Scientific institutions and colleges of learning**

Under such regulations as the Secretary may prescribe and on the filing of such bonds and applications as he may require, any scientific university, college of learning, or institution of scientific research may produce, receive, blend, treat, test, and store distilled spirits, without payment of tax, for experimental or research use but not for consumption (other than organoleptic tests) or sale, in such quantities as may be reasonably necessary for such purposes.

(b) Experimental distilled spirits plants

Under such regulations as the Secretary may prescribe and on the filing of such bonds and applications as he may require, experimental distilled spirits plants may, at the discretion of the Secretary, be established and operated for specific and limited periods of time solely for experimentation in, or development of—

- (1) sources of materials from which distilled spirits may be produced;
- (2) processes by which distilled spirits may be produced or refined; or
- (3) industrial uses of distilled spirits.

(c) Authority to exempt

The Secretary may by regulations provide for the waiver of any provision of this chapter (other than this section) to the extent he deems necessary to effectuate the purposes of this section, except that he may not waive the payment of any tax on distilled spirits removed from any such university, college, institution, or plant.

(Added Pub. L. 85–859, title II, § 201, Sept. 2, 1958, 72 Stat. 1375; amended Pub. L. 94–455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

Prior Provisions

A prior section 5312, act Aug. 16, 1954, ch. 736, 68A Stat. 659, made a cross reference to remission and refund of tax on alcohol for loss or leakage, prior to the general revision of this chapter by Pub. L. 85–859.

Provisions similar to those comprising this section were contained in prior sections of act Aug. 16, 1954, prior to the general revision of this chapter by Pub. L. 85–859, as follows:

Present subsecs.:	Prior sections
(a)	5215.
(b)	5305.
(c)	5215, 5306.

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 640, 657.

Amendments

1976—Subsecs. (a) to (c). Pub. L. 94–455 struck out “or his delegate” after “Secretary” wherever appearing.