

TITLE 27 - INTOXICATING LIQUORS

CHAPTER 7 - LIQUOR LAW REPEAL AND ENFORCEMENT ACT

§§ 151 to 167. Omitted

Codification

Sections contained provisions which were incorporated in various sections of the Internal Revenue Code of 1939. For distribution of the Internal Revenue Code of 1939 to the Internal Revenue Code of 1986, see Table I preceding section 1 of Title 26, Internal Revenue Code.

Section 151, act Aug. 27, 1935, ch. 740, § 2, 49 Stat. 872, defined “person”, “Commissioner”, “application”, “permit”, “bond”, “regulation”, and “articles”, was incorporated in section 3124 (a)(3)–(8) of the Internal Revenue Code of 1939.

Section 152, act Aug. 27, 1935, ch. 740, § 3, 49 Stat. 872, authorized Commissioner, his assistants, agents, and inspectors to investigate and report to United States attorney violations of this chapter and chapter 3 of this title, was incorporated in section 3117(a) of the Internal Revenue Code of 1939.

Section 153, act Aug. 27, 1935, ch. 740, § 4, 49 Stat. 872, subjected violators of laws relating to denatured alcohol to laws relating to nondenatured alcohol, was incorporated in section 3111 of Internal Revenue Code of 1939.

Section 154, act Aug. 27, 1935, ch. 740, § 5, 49 Stat. 873, related to revocation of manufacturer’s permits for false descriptions of denatured alcohol, was incorporated in section 3114(c) of Internal Revenue Code of 1939.

Section 155, act Aug. 27, 1935, ch. 740, § 6, 49 Stat. 873, required persons manufacturing or dealing in denatured alcohol to obtain a permit from Commissioner, was incorporated in section 3114(a) of Internal Revenue Code of 1939.

Section 156, act Aug. 27, 1935, ch. 740, § 7, 49 Stat. 874, provided for revocation of permits by Commissioner where terms of permit have been violated or provisions of this chapter and chapter 3 of this title have not been conformed to or other laws and regulations relating to intoxicating liquor have been violated, was incorporated in section 3114(b) of Internal Revenue Code of 1939.

Section 157, act Aug. 27, 1935, ch. 740, § 8, 49 Stat. 874, related to search, seizure, and forfeiture of liquor or property to be used in violation of this chapter or chapter 3 of this title or laws or regulations with respect to intoxicating liquor, was incorporated in section 3116 of Internal Revenue Code of 1939.

Section 158, act Aug. 27, 1935, ch. 740, § 9, 49 Stat. 875, related to rights, privileges, powers, and protection of Commissioner and his assistants and employees, was incorporated in section 3121(a) of Internal Revenue Code of 1939.

Section 159, act Aug. 27, 1935, ch. 740, § 10, 49 Stat. 875, related to penalties prescribed for violation of provisions of this chapter, was incorporated in section 3115(b) of Internal Revenue Code of 1939.

Section 160, act Aug. 27, 1935, ch. 740, § 11, 49 Stat. 875, related to privileges and immunities of witnesses, was incorporated in section 3119 of Internal Revenue Code of 1939.

Section 161, act Aug. 27, 1935, ch. 740, § 12, 49 Stat. 875, related to place of sale when delivery is made by a carrier for purposes of prosecution or revocation of any permit, was incorporated in section 3114(d) of Internal Revenue Code of 1939.

Section 162, act Aug. 27, 1935, ch. 740, § 13, 49 Stat. 875, related to affidavits, information, and indictments for violation of this chapter, was incorporated in section 3120 of Internal Revenue Code of 1939.

Section 163, act Aug. 27, 1935, ch. 740, § 14, 49 Stat. 876, related to inspection of records, liquor, and property with respect to this chapter by Commissioner, was incorporated in section 3121(c) of Internal Revenue Code of 1939.

Section 164, act Aug. 27, 1935, ch. 740, § 2, 49 Stat. 872, authorized Commissioner to designate assistants or agents to perform certain duties, was incorporated in section 3121(d) of Internal Revenue Code of 1939.

Section 165, act Aug. 27, 1935, ch. 740, § 15, 49 Stat. 876, provided that a conviction under this chapter or chapter 3 of this title will bar a subsequent prosecution under another law relating to intoxicating liquors, was incorporated in section 3115(c) of Internal Revenue Code of 1939.

Section 166, act Aug. 27, 1935, ch. 740, § 16, 49 Stat. 876, provided that no tax will be assessed or collected where distilled spirits are lost, stolen, or destroyed by fire or other casualty, was incorporated in section 3113(a) of Internal Revenue Code of 1939.

Section 167, act Aug. 27, 1935, ch. 740, § 1, 49 Stat. 872, provided that this chapter may be cited as “Liquor Law Repeal and Enforcement Act”.