

1513-0055

26 U.S.C.

Sec. 207. Penalties; jurisdiction; compromise of liability

The District Courts of the United States, and the United States court for any Territory, of the District where the offense is committed or threatened or of which the offender is an inhabitant or has his principal place of business, are vested with jurisdiction of any suit brought by the Attorney General in the name of the United States, to prevent and restrain violations of any of the provisions of this subchapter. Any person violating any of the provisions of section 203 or 205 of this title shall be guilty of a misdemeanor and upon conviction thereof be fined not more than \$1,000 for each offense. The Secretary of the Treasury is authorized, with respect to any violation of this subchapter, to compromise the liability arising with respect to any violation (1) upon payment of a sum not in excess of \$500 for each offense, to be collected by the Secretary and to be paid into the Treasury as miscellaneous receipts, and (2) in case of repetitious violations and in order to avoid multiplicity of criminal proceedings, upon agreement to a stipulation, that the United States may, on its own motion upon five days' notice to the violator, cause a consent decree to be entered by any court of competent jurisdiction enjoining the repetition of such violation.

(Aug. 29, 1935, ch. 814, title I, Sec. 107, formerly Sec. 7, 49 Stat. 985; June 25, 1936, ch. 804, 49 Stat. 1921; 1940 Reorg. Plan No. III, Sec. 2, eff. June 30, 1940, 5 F.R. 2108, 54 Stat. 1232; 1940 Reorg. Plan No. IV, Sec. 2, eff. June 30, 1940, 5 F.R. 2421, 54 Stat. 1234; June 25, 1948, ch. 646, Sec. 32(b), 62 Stat. 991; May 24, 1949, ch. 139, Sec. 127, 63 Stat. 107; renumbered title I, Sec. 107, and amended Pub. L. 100-690, title VIII, Sec. 8001(a)(1), (2), (b)(2), (4), Nov. 18, 1988, 102 Stat. 4517, 4521.)

27 CFR

Sec. 70.483 Offers in compromise of violations of Federal Alcohol Administration Act.

The Federal Alcohol Administration Act provides penalties for violations of its provisions. The appropriate TTB officer is authorized to compromise such liabilities. Persons desiring to submit offers in compromise may submit such offers on Form 5640.2. When the offer is acted upon, the proponent is notified of the acceptance or rejection of the offer. If the offer is rejected, the sum submitted with the offer in compromise is returned to the proponent. If the offer is accepted, the proponent is notified and the case is closed.

[T.D. ATF-450, 66 FR 29029, May 29, 2001]