

(c) The narcotic district supervisor will retain the quadruplicate copy of Form 142 in his file and forward the original to the Commissioner of Narcotics.

FORFEITURES AND PENALTIES

§ 152.99 *Disposition of forfeited marihuana.* Marihuana forfeited to the United States under these provisions of the law may be delivered to any department, bureau, or other agency of the United States Government upon proper application addressed to the Commissioner of Narcotics. The application shall show the name, address, and official title, bureau or agency, and department, of the person to whom the marihuana is to be delivered, the kind and quantity of marihuana desired, and the purpose for which intended. The delivery of such marihuana shall be ordered by the Commissioner of Narcotics if, in his opinion, there exists a medical or scientific need therefor. The order will be filled by the Drugs Disposal Committee which will obtain a receipt for marihuana delivered.

§ 152.100 *Court sales.* Court officers in making sales of marihuana under judicial proceedings shall require the purchaser thereof, if other than an exempt official, who must be a registered person, to furnish order forms for such sales or transfers.

§ 152.101 *List of taxpayers.* The list of marihuana special-tax payers required by section 3240 of the United States Revised Statutes (26 U. S. C. 3275), as amended, shall be kept on Record 10, and may be inspected and copied in the collector's office at such reasonable and proper times as not to interfere with the collector's use of it, or exclude other persons from inspecting it.

§ 152.102 *Specific penalty.* Persons who violate the act or fail to fulfill its requirements in any particular are liable to punishment, the maximum liability being to a fine of not more than \$2,000 or imprisonment of not more than 5 years, or both, for each offense.

§ 152.103 *Correspondence.* Correspondence relative to interpretation of the law and the regulations in this part may be addressed to the Commissioner of Narcotics, Washington 25, D. C. Inquiries relative to registration and requests for blank forms should be addressed to the various collectors of

internal revenue. All remittances should be sent to the local collector of internal revenue. Correspondence regarding charges of violations of the law or regulations should be addressed to the narcotic district supervisor in charge of the proper district.

Part 153—Seizures Involving Contraband Articles Covered by Section 1 (b) (1) of the Act of August 9, 1939

Sec.	Definitions.
153.1	Custody and storage.
153.2	Appraisal.
153.3	Advertisement.
153.4	Requirements as to claim and bond.
153.5	Summary forfeiture.
153.6	Judicial forfeiture.
153.7	Petition for remission or mitigation of forfeiture.
153.8	Time for filing petition.
153.9	Handling of petition.
153.10	

AUTHORITY: §§ 153.1 to 153.11 issued under sec. 8, 53 Stat. 1293; 49 U. S. C. 788. Statutory provisions interpreted or applied are cited to text in parentheses.

SOURCE: §§ 153.1 to 153.11 contained in Narcotic Regulations 6, 4 F. R. 4072.

§ 153.1 *Definitions.* As used in the regulations in this part, except as otherwise indicated by the content:

(a) The term "act" means the act of August 9, 1939 (53 Stat. 1291; 49 U. S. C. 781-788).

(b) The term "property" means a vessel, vehicle, or aircraft within the scope of the act.

(c) The terms "seizing officer," "officer seizing," etc., mean any officer, authorized and designated by Part 466 of this chapter to carry out the provisions of the act, who initially seizes property or adopts a seizure initially made by any other officer or by a private person.

(d) The term "custodian" means the officer required under Part 466 of this chapter to take custody of particular property which has been seized pursuant to the act.

§ 153.2 *Custody and storage.* All property seized under the provisions of this act shall be placed and remain in the custody of the custodian for the district in which the seizure was made. The seizing officer shall store the property in a place designated, either generally or in a particular case, by the custodian. The place of storage shall

(c) The narcotic district supervisor will retain the quadruplicate copy of Form 142 in his file and forward the original to the Commissioner of Narcotics.

FORFEITURES AND PENALTIES

§ 152.99 *Disposition of forfeited marihuana.* Marihuana forfeited to the United States under these provisions of the law may be delivered to any department, bureau, or other agency of the United States Government upon proper application addressed to the Commissioner of Narcotics. The application shall show the name, address, and official title, bureau or agency, and department, of the person to whom the marihuana is to be delivered, the kind and quantity of marihuana desired, and the purpose for which intended. The delivery of such marihuana shall be ordered by the Commissioner of Narcotics if, in his opinion, there exists a medical or scientific need therefor. The order will be filled by the Drugs Disposal Committee which will obtain a receipt for marihuana delivered.

§ 152.100 *Court sales.* Court officers in making sales of marihuana under judicial proceedings shall require the purchaser thereof, if other than an exempt official, who must be a registered person, to furnish order forms for such sales or transfers.

§ 152.101 *List of taxpayers.* The list of marihuana special-tax payers required by section 3240 of the United States Revised Statutes (26 U. S. C. 3275), as amended, shall be kept on Record 10, and may be inspected and copied in the collector's office at such reasonable and proper times as not to interfere with the collector's use of it, or exclude other persons from inspecting it.

§ 152.102 *Specific penalty.* Persons who violate the act or fail to fulfill its requirements in any particular are liable to punishment, the maximum liability being to a fine of not more than \$2,000 or imprisonment of not more than 5 years, or both, for each offense.

§ 152.103 *Correspondence.* Correspondence relative to interpretation of the law and the regulations in this part may be addressed to the Commissioner of Narcotics, Washington 25, D. C. Inquiries relative to registration and requests for blank forms should be addressed to the various collectors of

internal revenue. All remittances should be sent to the local collector of internal revenue. Correspondence regarding charges of violations of the law or regulations should be addressed to the narcotic district supervisor in charge of the proper district.

Part 153—Seizures Involving Contraband Articles Covered by Section 1 (b) (1) of the Act of August 9, 1939

Sec.	
153.1	Definitions.
153.2	Custody and storage.
153.3	Appraisal.
153.4	Advertisement.
153.5	Requirements as to claim and bond.
153.6	Summary forfeiture.
153.7	Judicial forfeiture.
153.8	Petition for remission or mitigation of forfeiture.
153.9	Time for filing petition.
153.10	Handling of petition.

AUTHORITY: §§ 153.1 to 153.11 issued under sec. 8, 53 Stat. 1293; 49 U. S. C. 788. Statutory provisions interpreted or applied are cited to text in parentheses.

SOURCE: §§ 153.1 to 153.11 contained in Narcotic Regulations 6, 4 F. R. 4072.

§ 153.1 *Definitions.* As used in the regulations in this part, except as otherwise indicated by the content:

(a) The term "act" means the act of August 9, 1939 (53 Stat. 1291; 49 U. S. C. 781-788).

(b) The term "property" means a vessel, vehicle, or aircraft within the scope of the act.

(c) The terms "seizing officer," "officer seizing," etc., mean any officer, authorized and designated by Part 466 of this chapter to carry out the provisions of the act, who initially seizes property or adopts a seizure initially made by any other officer or by a private person.

(d) The term "custodian" means the officer required under Part 466 of this chapter to take custody of particular property which has been seized pursuant to the act.

§ 153.2 *Custody and storage.* All property seized under the provisions of this act shall be placed and remain in the custody of the custodian for the district in which the seizure was made. The seizing officer shall store the property in a place designated, either generally or in a particular case, by the custodian. The place of storage shall

be in the judicial district in which the seizure occurred.

(Sec. 605, 46 Stat. 754; 19 U. S. C. 1605)

§ 153.3 *Appraisement.* The custodian shall appraise the property to determine the domestic value at the time and place of appraisement. The domestic value shall be considered the price at which such or similar property is freely offered for sale at the time and place of appraisement. If there is no market for the property at the place of appraisement, the domestic value shall be considered the value in the principal market nearest the place of appraisement.

(Sec. 606, 46 Stat. 754; 19 U. S. C. 1606)

§ 153.4 *Advertisement.* (a) If the appraised value does not exceed \$1,000, the custodian shall cause a notice of the seizure and of the intention to forfeit and sell or otherwise dispose of the property to be published once a week for at least 3 successive weeks in a newspaper of general circulation in the judicial district in which the seizure occurred.

(b) The notice shall (1) describe the property seized and show the motor and serial numbers, if any; (2) state the time, cause and place of seizure; and (3) state that any person desiring to claim the property may, within 20 days from the date of first publication of the notice, file with the custodian a claim to the property and a bond with satisfactory sureties in the sum of \$250.

(Sec. 607, 46 Stat. 754, as amended; 19 U. S. C. 1607)

§ 153.5 *Requirements as to claim and bond.* (a) The bond shall run to the United States, have sureties approved by the custodian, and be conditioned that in case of condemnation of the property the obligor shall pay all the costs and expenses of the proceedings to obtain the condemnation. When a claim and bond are received by the custodian, he shall, if he finds the documents in proper form and the sureties satisfactory, transmit the documents, together with a description of the property and a complete statement of the facts and circumstances surrounding the seizure, to the United States attorney for the district in which the seizure was made for the purpose of proceeding to a condemnation of the property in the manner prescribed by law. If the documents are not in satisfactory condition when first received, a reasonable time for correc-

tion may be allowed. If correction is not made within a reasonable time the documents may be treated as nugatory, and the case shall proceed as though they had not been tendered.

(b) The filing of the claim and the giving of the bond does not entitle the claimant to possession of the property, but stops the summary proceedings. The bond shall be on Bureau of Narcotics Form 171, and there shall be endorsed thereon a description of the seized property, which must, in every case, be signed by the claimant in the presence of the witnesses to the bond, and attested by them. The costs and expenses secured by the bond are such as are incurred after the filing of the bond, including storage costs, safeguarding, court fees, marshal's costs, etc.

(Sec. 608, 46 Stat. 755; 19 U. S. C. 1608)

§ 153.6 *Summary forfeiture.* If the appraised value does not exceed \$1,000, and a claim and bond are not filed within the 20 days hereinbefore mentioned, the custodian shall declare the property forfeited and shall note the declaration of forfeiture on his records of the case. The custodian shall immediately advise the head of the bureau or agency to which he belongs of the action which he has taken. Thereafter the property shall be retained in the custodian's district or delivered elsewhere for official use, or otherwise disposed of, in accordance with official instructions duly received by the custodian.

(Sec. 609, 46 Stat. 755, as amended; 19 U. S. C. 1609)

§ 153.7 *Judicial forfeiture.* If the appraised value is greater than \$1,000 (or if the appraised value is not more than \$1,000, but a claim and satisfactory bond have been received § 153.5), the custodian shall transmit a description of the property and a complete statement of the facts and circumstances surrounding the seizure to the United States attorney for the judicial district in which the seizure was made for the purpose of instituting condemnation proceedings. If the property has been advertised, the United States attorney shall be furnished with copies of the newspapers containing the advertisements.

(Sec. 610, 46 Stat. 755; 19 U. S. C. 1610)

✓ § 153.8 *Petition for remission or mitigation of forfeiture.* (a) Any person interested in any property within the scope

of the regulations in this part which has been seized, or which has been forfeited either summarily or by court proceedings, may file a petition for remission or mitigation of the forfeiture. Such petition shall be filed in duplicate with the custodian for the district in which the seizure occurred; shall be addressed to the Secretary of the Treasury; and shall be executed and sworn to by the person alleging the interest in the property.

(b) The petition shall state in clear and concise terms the following:

(1) A complete description of the property, including motor and serial numbers, if any, and the date and place of seizure.

(2) The interest of the petitioner in the property, which shall be supported by bills of sale, contracts, mortgages, or other satisfactory documentary evidence.

(3) The facts and circumstances, to be established by satisfactory proof, relied upon by the petitioner to justify remission or mitigation.

(c) Where the petition is for restoration of the proceeds of sale or for value of the property, if retained or delivered for official use, it must be supported by satisfactory proof that the petitioner did not know of the seizure prior to the declaration or condemnation of forfeiture and was in such circumstances as prevented him from knowing of the same. (Secs. 613, 618, 46 Stat. 756, 757, as amended; 19 U. S. C. 1613, 1618)

§ 153.9 Time for filing petition. A petition for remission or mitigation of a forfeiture must be seasonably filed. Where the petition is for restoration of the proceeds of sale, it must be filed within 90 days after the date of sale. If the property has been authorized for official use, the date of retention or delivery shall be regarded as the date of sale thereof for the purpose of computing the time in which a petition for remission or mitigation may be filed.

(Secs. 613, 618, 46 Stat. 756, 757, as amended; 19 U. S. C. 1613, 1618)

§ 153.10 Handling of petition. (a) The custodian, upon receipt of a petition, shall cause such investigation to be made as the facts in the case may warrant, and thereafter shall transmit it, together with the report of any investigation made, to the Treasury Department and the Secretary of the Treasury, if he finds that the forfeiture was incurred without

wilful negligence or without any intention on the part of the petitioner to defraud the revenue or to violate the law or finds the existence of such mitigating circumstances as to justify the remission or mitigation of the forfeiture, may remit or mitigate the forfeiture upon such terms and conditions as he deems reasonable and just.

(b) If the petition involves a matter which has been referred to the Department of Justice for the institution of court proceedings, the custodian shall transmit the petition, immediately upon receipt, to the United States attorney for the district in which the seizure occurred and notify the petitioner of such action. (Sec. 618, 46 Stat. 757, as amended; 19 U. S. C. 1618)

Part 160—Taxes on Circulation of Banks and Bankers and on Notes Paid Out

Sec.

160.1 Tax on bank checks used in circulation.

160.2 Tax on notes used in circulation.

160.3 Digest of Treasury Decisions.

160.4 Estimate by Commissioner; penalties.

160.5 Instructions.

AUTHORITY: §§ 160.1 to 160.5 issued under 53 Stat. 467; 260 U. S. C. 3791.

SOURCE: §§ 160.1 to 160.5 contained in Regulations 1, Nov. 1, 1917. Redesignation noted at 14 F. R. 5199.

§ 160.1 Tax on bank checks used in circulation—(a) Definition of a bank or banker. Section 1905, I. R. C., provides that:

Every incorporated or other bank, and every person, firm, or company having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or as a banker.

(b) **Tax on circulation.** Section 1900 (a), I. R. C., provides that there shall be levied, collected, and paid,

• • • • •

A tax of one-twelfth of one per centum each month upon the average amount of circulation issued by any bank, association, corporation, company, or person, including as circulation all certified checks and all