

**SPECIAL TAXES.**  
Export sales exempt.

In computing under this section the amount of annual sales no account shall be taken of tobacco, cigars, or cigarettes sold for export and in due course so exported.

**Boats.****SPECIAL TAX ON USE OF BOATS.**

Annual tax on use of specified pleasure boats, etc.

Vol. 42, p. 297.

**SEC. 703.** On and after July 1, 1924, and thereafter on July 1 in each year, and also at the time of the original purchase of a new boat by a user, if on any other date than July 1, there shall be levied, assessed, collected, and paid, in lieu of the tax imposed by section 1003 of the Revenue Act of 1921, upon the use of yachts, pleasure boats, power boats, sailing boats, and motor boats with fixed engines, of over five net tons and over thirty-two feet in length, not used exclusively for trade, fishing, or national defense, or not built according to plans and specifications approved by the Navy Department, a special excise tax to be based on each yacht or boat, at rates as follows: Yachts, pleasure boats, power boats, motor boats with fixed engines, and sailing boats, of over five net tons, length over thirty-two feet and not over fifty feet, \$1 for each foot; length over fifty feet, and not over one hundred feet, \$2 for each foot; length over one hundred feet, \$4 for each foot.

**Rates.****Measurement.**

In determining the length of such yachts, pleasure boats, power boats, motor boats with fixed engines, and sailing boats, the measurement of over-all length shall govern.

On a new purchase, for part of a year.

In the case of a tax imposed at the time of the original purchase of a new boat on any other date than July 1, the amount to be paid shall be the same number of twelfths of the amount of the tax as the number of calendar months (including the month of sale) remaining prior to the following July 1.

Exempt, if used for aid, etc., to seamen.

This section shall not apply to vessels or boats used without profit by any benevolent, charitable, or religious organizations, exclusively for furnishing aid, comfort, or relief to seamen.

**Penalty.****PENALTY FOR NONPAYMENT OF SPECIAL TAXES.**

Punishment for conducting business without paying tax.

**SEC. 704.** Any person who carries on any business or occupation for which a special tax is imposed by section 700, 701, or 702, without having paid the special tax therein provided, shall, besides being liable for the payment of such special tax, be subject to a penalty of not more than \$1,000 or to imprisonment for not more than one year, or both.

**Tax on narcotics.****TAX ON NARCOTICS.**

Reenactment of former legislation.

Vol. 38, p. 785.

**SEC. 705.** Section 1 of the Act entitled "An Act to provide for the registration of, with collectors of internal revenue, and to impose a special tax upon all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations, and for other purposes," approved December 17, 1914, as amended by section 1006 of the Revenue Act of 1918, is reenacted without change, as follows:

Vol. 40, p. 1130.  
Vol. 42, p. 298.

Opium, coca leaves, etc.  
Importers, manufacturers, dealers, etc., required to register.

**"SECTION 1.** That on or before July 1 of each year every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, or gives away opium or coca leaves, or any compound, manufacture, salt, derivative, or preparation thereof, shall register with the collector of internal revenue of the district his name or style, place of business and place or places where such business is to be carried on, and pay the special taxes hereinafter provided;

Registration of persons in business January 1, 1919.

**"Every person who on January 1, 1919, is engaged in any of the activities above enumerated, or who between such date and the**