

Upon the failure of the vendor or lessor so to refund, he shall be liable to the vendee or lessee for damages in the amount of three times the amount of such refund, and the court shall include in any judgment in favor of the vendee or lessee in any suit for the recovery of such damages, costs of the suit and a reasonable attorney's fee to be fixed by the court.

EXCISE TAXES.
Treble damages on failure.

TITLE VII.—SPECIAL TAXES

SPECIAL TAXES.

CAPITAL STOCK TAX

Capital stock tax.

SEC. 700. In any proceeding in court in respect of any tax imposed by section 700 of the Revenue Act of 1924 or by any prior capital stock tax law—

Under Act of 1924.
Vol. 43, p. 325.

(1) The determination by the Commissioner as to the fair average value of the capital stock of a domestic corporation shall be only prima facie evidence of the facts on which such determination was based; and

Determination by Commissioner of average value of stock of domestic corporation.

(2) The determination by the Commissioner as to the average amount of capital employed in the transaction of business in the United States by a foreign corporation shall be only prima facie evidence of the facts on which such determination was based.

Of capital of foreign corporation employed in United States.

MISCELLANEOUS OCCUPATIONAL TAXES

Occupational tax.

SEC. 701. On and after July 1, 1926, there shall be levied, collected, and paid annually, in lieu of the tax imposed by section 701 of the Revenue Act of 1924, a special excise tax of \$1,000, in the case of every person carrying on the business of a brewer, distiller, wholesale liquor dealer, retail liquor dealer, wholesale dealer in malt liquor, retail dealer in malt liquor, or manufacturer of stills, as defined in section 3244 as amended and section 3247 of the Revised Statutes, in any State, Territory, or District of the United States contrary to the laws of such State, Territory, or District, or in any place therein in which carrying on such business is prohibited by local or municipal law. The payment of the tax imposed by this section shall not be held to exempt any person from any penalty or punishment provided for by the laws of any State, Territory, or District for carrying on such business in such State, Territory, or District, or in any manner to authorize the commencement or continuance of such business contrary to the laws of such State, Territory, or District, or in places prohibited by local or municipal law.

Brewers, distillers, liquor dealers, etc.

Tax on, if business prohibited by State.

Vol. 43, p. 327.

R. S., secs. 3244, 3247, pp. 622, 626.

Payment no exemption from punishment under State laws.

Any person who carries on any business or occupation for which a special tax is imposed by this section, without having paid such special tax, 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.

Punishment for conducting business without paying tax.
Vol. 43, p. 328, amended.

SPECIAL TAX ON USE OF FOREIGN BUILT BOATS

Foreign built boats.

SEC. 702. On and after July 1, 1926, and thereafter on July 1 in each year, and also at the time of the original purchase of a new yacht or other 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 703 of the Revenue Act of 1924, upon the use of yachts, pleasure boats, power boats, sailing boats, and motor boats with fixed engines, if foreign built and if of over five net tons and over thirty-two feet in length, not used exclusively for trade, fishing, or national defense, a special excise tax to be based on each such yacht or other boat, at rates as follows: Yachts, pleasure boats,

Annual tax on use of specified pleasure boats, etc.
Vol. 43, p. 328, amended.

Rates.