

Notices

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This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

DEPARTMENT OF AGRICULTURE

Office of the Secretary

State of Wisconsin Department of Agriculture, Trade and Consumer Protection Soil and Water Resource Management Grant Program; Determination of Primary Purpose of Program Payments for Consideration as Excludable From Income Under Section 126 of the Internal Revenue Code of 1954, as Amended

AGENCY: Office of the Secretary, USDA.

ACTION: Notice of determination.

SUMMARY: The Secretary of Agriculture has determined that all State cost-share payments made to individuals under the Soil and Water Resource Management Grant Program are made primarily for the purpose of conserving soil and water resources. This determination is made in accordance with section 126 of the Internal Revenue Code of 1954, as amended (26 U.S.C. 126). The determination permits recipients of these cost-share payments to exclude from gross income to the extent allowed by the Internal Revenue Service.

FOR FURTHER INFORMATION CONTACT:

Dave Jelinski, Director, Land and Water Resources Bureau, Wisconsin Department of Agriculture, Trade and Consumer Protection, Post Office Box 8911, Madison, Wisconsin 53708-8911 or Mark W. Berkland, Director, Conservation Operations Division, USDA Natural Resources Conservation Service, Post Office Box 2890, Washington, DC 20013.

SUPPLEMENTARY INFORMATION: Section 126 of the Internal Revenue Code of 1954, as amended (26 U.S.C. 126), provides that certain payments made to persons under State conservation programs may be excluded from the recipient's gross income for Federal income tax purposes, if the Secretary of Agriculture determines that payments are made "primarily for the purpose of

conserving soil and water resources, protecting or restoring the environment, improving forests or providing a habitat for wildlife." The Secretary of Agriculture evaluates these conservation programs on the basis of criteria set forth in 7 CFR part 14, and makes a "primary purpose" determination for the payments made under each program. Before there may be an exclusion, the Secretary of the Treasury must determine that payments made under these conservation programs do not substantially increase the annual income derived from the property benefited by the payments.

Procedural Matters: The authorizing legislation, regulations, and operating procedures regarding the Wisconsin Department of Agriculture, Trade and Consumer Protection's Soil and Water Resource Management Grant Program have been examined using the criteria set forth in 7 CFR part 14. The Secretary of Agriculture has concluded that the cost-share payments made for implementation of projects under the Soil and Water Resources Management Grant Program are primarily for the purpose of conserving soil and water resources. A "Record of Decision, Wisconsin Department of Agriculture, Trade and Consumer Protection Soil and Water Resource Management Grant Program, Primary Purpose Determination for Federal Tax Purposes" has been prepared and is available upon request from Dave Jelinski, Director, Land and Water Resources Bureau, Wisconsin Department of Agriculture, Trade and Consumer Protection, 2811 Agriculture Drive, Second Floor, Post Office Box 8911, Madison, Wisconsin 53708-8911 or Mark W. Berkland, Director, Conservation Operations Division, USDA Natural Resources Conservation Service, Post Office Box 2890, Washington, DC 20013.

Determination: As required by section 126(b) of the Internal Revenue Code of 1954, as amended, we have examined the authorizing legislation, regulations, and operating procedures regarding the Wisconsin Department of Agriculture, Trade and Consumer Protection Soil and Water Resource Management Grant Program. In accordance with the criteria set out in the CFR part 14, we have determined that all cost-share payments for implementing projects under the Soil and Water Resource Management

Grant Program are primarily for the purpose of conserving soil and water resources. Subject to further determination by the Secretary of the Treasury, this determination permits payment recipients to exclude from gross income, for Federal income tax purposes, all or part of such cost-share payments made under said program.

Signed in Washington, DC on November 15, 2001.

Ann M. Veneman,

Secretary of Agriculture.

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DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

[FV-02-334]

United States Standards for Grades of Apple Juice From Concentrate

AGENCY: Agricultural Marketing Service, USDA.

ACTION: Notice.

SUMMARY: The Agricultural Marketing Service (AMS) is soliciting comments on its proposal to create new United States Standards for Grades of Apple Juice from Concentrate. USDA has received a petition from a major association to create grade standards for apple juice from concentrate that will include a description of the product, style, grades, ascertaining the grade by sample, and ascertaining the grade by lot. This proposal will provide a common language for trade, a means of measuring value in the marketing of apple juice from concentrate, and provide guidance in the effective utilization of apple juice from concentrate.

DATES: Comments may be submitted on or before January 22, 2002.

ADDRESSES: Written comments may be submitted to: Lydia E. Berry, Processed Products Branch, Fruit and Vegetable Programs, Agricultural Marketing Service, U.S. Department of Agriculture, STOP 0247, 1400 Independence Avenue SW., Washington, DC 20250-0247; fax (202) 690-1087; or e-mail lydia.berry@usda.gov. Comments should reference the date and page of this issue of the **Federal Register**. All comments received will be made available for public inspection at the address listed