

**§ 1.925(b)–1T [Amended]**

**Par. 4.** Section 1.925(b)–1T is amended by removing the last sentence of paragraph (b)(3)(i).

**Robert E. Wenzel,**

*Deputy Commissioner of Internal Revenue.*

Dated: February 28, 2001.

**Pamela F. Olson,**

*Acting Assistant Secretary of the Treasury.*

[FR Doc. 01–5428 Filed 3–2–01; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 1**

[TD 8941]

RIN 1545–AX87

**Obligations of States and Political Subdivisions; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains a correction to final and temporary regulations, TD 8941, which were published in the **Federal Register** on Thursday, January 18, 2001 (66 FR 4661). These regulations provide guidance to issuers of tax-exempt bonds for output facilities.

**DATES:** This correction is effective January 19, 2001.

**FOR FURTHER INFORMATION CONTACT:** Rose M. Weber (202) 622–3980 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The final and temporary regulations that are the subject of this correction are under sections 141 and 142 of the Internal Revenue Code.

**Need for Correction**

As published, TD 8941 contains an error which may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of final and temporary regulations, TD 8941, which are the subject of FR Doc. 01–1412, is corrected as follows:

On page 4661, column 1, in the preamble under the paragraph heading “*Paperwork Reduction Act*”, last line of the first paragraph, the language

“number 1545–” is corrected to read “number 1545–1730”.

**Cynthia Grigsby,**

*Chief, Regulations Unit, Office of Special Counsel (Modernization & Strategic Planning).*

[FR Doc. 01–5282 Filed 3–5–01; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Bureau of Alcohol, Tobacco and Firearms****27 CFR Part 9**

[T.D. ATF–445; RE: Notice No. 904]

RIN 1512–AA07

**West Elks Viticultural Area (2000R–257P)**

**AGENCY:** Bureau of Alcohol, Tobacco and Firearms (ATF), Treasury

**ACTION:** Final rule, Treasury decision.

**SUMMARY:** This final rule establishes a viticultural area to be known as “West Elks,” located in Delta County, Colorado. This action is the result of a petition filed on behalf of several grape growers and winery owners in the area.

The establishment of viticultural areas and the subsequent use of viticultural area names as appellations of origin in wine labeling and advertising allow wineries to designate the specific areas where the grapes used to make the wine were grown. This enables consumers to better identify the wines they may purchase.

**EFFECTIVE DATE:** May 7, 2001.

**FOR FURTHER INFORMATION CONTACT:** Lisa M. Gesser, Regulations Division, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW., Washington, DC 20226 (202–927–9347).

**SUPPLEMENTARY INFORMATION:****1. Background on Viticultural Areas***What Is ATF’s Authority To Establish a Viticultural Area?*

On August 23, 1978, ATF published Treasury Decision ATF–53 (43 FR 37672, 54624). This decision revised the regulations in 27 CFR part 4, Labeling and Advertising of Wine, to allow the establishment of definitive viticultural areas. The regulations allow the name of an approved viticultural area to be used as an appellation of origin in the labeling and advertising of wine.

On October 2, 1979, ATF published Treasury Decision ATF–60 (44 FR 56692) which added a new part 9 to 27 CFR, American Viticultural Areas, for providing the listing of approved

American viticultural areas, the names of which may be used as appellations of origin.

*What Is the Definition of an American Viticultural Area?*

Section 4.25a(e)(1), title 27, CFR, defines an American viticultural area as a delimited grape-growing region distinguishable by geographical features. Viticultural features such as soil, climate, elevation, topography, etc., distinguish it from surrounding areas.

*What Is Required To Establish a Viticultural Area?*

Any interested person may petition ATF to establish a grape-growing region as a viticultural area. The petition should include:

- Evidence that the name of the proposed viticultural area is locally and/or nationally known as referring to the area specified in the petition;
- Historical or current evidence that the boundaries of the viticultural area are as specified in the petition;
- Evidence relating to the geographical features (climate, soil, elevation, physical features, etc.) that distinguish the viticultural features of the proposed area from surrounding areas;
- A description of the specific boundaries of the viticultural area, based on features that can be found on United States Geological Survey (U.S.G.S.) maps of the largest applicable scale; and
- A copy of the appropriate U.S.G.S. map(s) with the boundaries prominently marked.

**2. West Elks Petition**

ATF received a petition from Barbara E. Heck proposing to establish a viticultural area in Delta County, Colorado, known as “West Elks.” The area encompasses approximately 75 square miles. Over 84 acres of vineyards are currently planted in West Elks and the area presently boasts eighteen vineyard and/or winery businesses.

**Notice of Proposed Rulemaking**

In response to the petition, ATF published a notice of proposed rulemaking, Notice No. 904, in the **Federal Register** on October 16, 2000, (65 FR 61129), proposing the establishment of the West Elks viticultural area. The notice requested comments from interested persons by December 15, 2000.

**Comments on Notice of Proposed Rulemaking**

No comments were received as a result of Notice No. 904.