Management Branch (address above) and may be seen by interested persons between 9 a.m. and 6 p.m., Monday through Friday.


VIII. Comments

Interested persons may, on or before July 24, 1995, submit to the Dockets Management Branch (address above) written comments regarding this proposal. Two copies of any comments are to be submitted, except that individuals may submit one copy. Comments are to be identified with the docket number found in brackets in the heading of this document. Received comments may be seen in the office above between 9 a.m. and 4 p.m., Monday through Friday.

List of Subjects

21 CFR Part 500

Animal drugs, Animal feeds, Cancer, Labeling, Polychlorinated biphenyl's (PCB's).

21 CFR Parts 582 and 589

Animal feeds, Animal foods, Food additives.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, it is proposed that 21 CFR parts 500, 582, and 589 be amended as follows:

PART 500—GENERAL

1. The authority citation for 21 CFR part 500 continues to read as follows:


2. New § 500.50 is added to subpart B to read as follows:

§ 500.50 Propylene glycol in or on cat food.

The Food and Drug Administration has determined that propylene glycol in or on cat food is not generally recognized as safe and is a food additive subject to section 409 of the Federal Food, Drug, and Cosmetic Act (the act). The Food and Drug Administration also has determined that this use of propylene glycol is not prior sanctioned.

PART 582—SUBSTANCES GENERALLY RECOGNIZED AS SAFE

3. The authority citation for 21 CFR part 582 continues to read as follows:


4. Section 582.1666 is amended by revising paragraph (b) to read as follows:

§ 582.1666 Propylene glycol.

(b) Conditions of use. This substance is generally recognized as safe (except in cat food) when used in accordance with good manufacturing or feeding practice.

PART 589—SUBSTANCES PROHIBITED FROM USE IN ANIMAL FOOD OR FEED

5. The authority citation for 21 CFR part 589 continues to read as follows:


6. New § 589.1001 is added to subpart B to read as follows:

§ 589.1001 Propylene glycol in or on cat food.

The Food and Drug Administration has determined that propylene glycol in or on cat food has not been shown by adequate scientific data to be safe for use. Use of propylene glycol in or on cat food causes the feed to be adulterated and in violation of the Federal Food, Drug, and Cosmetic Act (the act), in the absence of a regulation providing for its safe use as a food additive under section 409 of the act, unless it is subject to an effective notice of claimed investigational exemption for a new animal drug under part 511 of this chapter, or unless the substance is intended for use as a new animal drug and is subject to an approved application under section 512 of the act or an effective notice of claimed investigational exemption for a new animal drug under part 511 of this chapter.


William B. Schultz,
Deputy Commissioner for Policy.
[FR Doc. 95–11526 Filed 5–9–95; 8:45 am]
BILLING CODE 4160–01–F

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[IA–007–95]

RIN 1545–AT21

Authority of the Secretary of Agriculture to Share Employer Identification Numbers Collected From Retail Food Stores and Wholesale Food Concerns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations relating to the authority of the Secretary of Agriculture to share employer identification numbers collected from retail food stores and wholesale food concerns with other agencies or instrumentalities of the United States. These proposed regulations reflect changes to the law made by section 316(b) of the Social Security Independence and Program Improvements Act of 1994 and affect retail food stores and wholesale food concerns.

DATES: Written comments and requests for a public hearing must be received by June 9, 1995.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (IA–007–95), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:T:R (IA–007–95), Courier's Desk, Internal Revenue Service, 111 Constitution Avenue NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Robert J. Basso (202) 622–6232 (not a toll–free number).

SUPPLEMENTARY INFORMATION: Background

This document contains proposed amendments to the Procedure and
Administration Regulations (26 CFR part 301) under section 6109(f) of the Internal Revenue Code of 1986, relating to access to employer identification numbers by the Secretary of Agriculture for purposes of the Food Stamp Act of 1977. Section 6109(f) was amended by section 316(b) of the Social Security Independence and Program Improvements Act of 1994 (Act), Public Law 103–296. These proposed regulations provide guidance on the changes made by the Act.

**Explanation of Provisions**

Section 301.6109–2 currently permits the Secretary of Agriculture to require each applicant retail food store or wholesale food concern to furnish its employer identification number in connection with the administration of section 9 of the Food Stamp Act of 1977, Public Law 95–113, relating to the determination of the qualifications of applicant retail food stores and wholesale food concerns under the Food Stamp Act. These proposed regulations supplement the current regulation by permitting the Secretary of Agriculture to share the information with any other agency or instrumentality of the United States that otherwise has access to employer identification numbers. The Secretary of Agriculture may share the information to the extent that the Secretary of Agriculture determines such sharing would assist in verifying and matching the information against information maintained by the other agency or instrumentality. The other agency or instrumentality may use the information shared by the Secretary of Agriculture only for the purpose of effective administration and enforcement of the Food Stamp Act of 1977 or for the purpose of investigation of violations of other Federal laws or enforcement of such laws.

Section 301.6109–2 currently restricts the type of individuals who have access to the employer identification numbers maintained by the Secretary of Agriculture, contains rules on the confidentiality and disclosure of employer identification numbers, and provides sanctions for unauthorized, willful disclosure of these numbers. The proposed regulations set forth similar rules for employer identification numbers that are shared with Federal agencies or instrumentalities other than the Department of Agriculture.

**Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

**Comments and Requests for a Public Hearing**

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) that are submitted in writing by a person that timely submits written comments. A public hearing may be held if requested by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the Federal Register.

**Drafting Information**

The principal author of these regulations is Robert J. Basso, Office of the Assistant Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

**List of Subjects in 26 CFR Part 301**

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

**Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

**PART 301—PROCEDURE AND ADMINISTRATION**

**Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

**Par. 2.** Section 301.6109–2 is amended by revising paragraphs (c) through (g) and adding paragraph (h).

The addition and revisions read as follows:

§301.6109–2 Authority of the Secretary of Agriculture to collect employer identification numbers for purposes of the Food Stamp Act of 1977.

1. * * * * * * *(c) Sharing of information—(1) Sharing permitted with certain United States agencies and instrumentalities. The Secretary of Agriculture may share the information contained in the list described in paragraph (b) of this section with any other agency or instrumentality of the United States that otherwise has access to employer identification numbers, but only to the extent the Secretary of Agriculture determines sharing such information will assist in verifying and matching that information against information maintained by the other agency or instrumentality.

2. Restrictions on the use of shared information. The information shared by the Secretary of Agriculture pursuant to this section may be used by any other agency or instrumentality of the United States only for the purpose of effective administration and enforcement of the Food Stamp Act of 1977 or for the purpose of investigation of violations of other Federal laws or enforcement of those laws.

(d) Safeguards—(1) Restrictions on access to employer identification numbers by individuals—(i) Numbers maintained by the Secretary of Agriculture. The individuals who are permitted access to employer identification numbers obtained pursuant to paragraph (a) of this section and maintained by the Secretary of Agriculture are officers and employees of the United States whose duties or responsibilities require access to such employer identification numbers for the purpose of effective administration or enforcement of the Food Stamp Act of 1977 or for the purpose of sharing the information in accordance with paragraph (c) of this section.

(ii) Numbers maintained by any other agency or instrumentality. The individuals who are permitted access to employer identification numbers obtained pursuant to paragraph (a) of this section and maintained by any agency or instrumentality of the United States other than the Department of Agriculture are officers and employees of the United States whose duties or responsibilities require access to such employer identification numbers for the purpose of effective administration or enforcement of the Food Stamp Act of 1977 or for the purpose of investigation of violations of other Federal laws or enforcement of those laws.

(2) Other safeguards. The Secretary of Agriculture, and the head of any other agency or instrumentality referred to in paragraph (c) of this section, must provide for any additional safeguards that the Secretary of the Treasury determines to be necessary or appropriate to protect the confidentiality of the employer identification numbers. The Secretary of Agriculture, and the head of any other
agency or instrumentality referred to in paragraph (c) of this section, may also provide for any additional safeguards to protect the confidentiality of employer identification numbers, provided these safeguards are consistent with safeguards determined by the Secretary of the Treasury to be necessary or appropriate.

(e) Confidentiality and disclosure of employer identification numbers. Employer identification numbers obtained pursuant to paragraph (a) or paragraph (c) of this section are confidential. No officer or employee of the United States who has or had access to any such employer identification number may disclose that number in any manner to an individual not described in paragraph (d) of this section. For purposes of this paragraph (e), officer or employee includes a former officer or employee.

(f) Sanctions—(1) Unauthorized, willful disclosure of employer identification numbers. Sections 7213(a) (1), (2), and (3) apply with respect to the unauthorized, willful disclosure to any person of employer identification numbers that are maintained pursuant to this section by the Secretary of Agriculture, or any other agency or instrumentality with which information is shared pursuant to paragraph (c) of this section, in the same manner and to the same extent as sections 7213(a) (1), (2), and (3) apply with respect to unauthorized disclosures of returns and return information described in those sections.

(2) Willful solicitation of employer identification numbers. Section 7213(a)(4) applies with respect to the willful offer of any item of material value in exchange for any employer identification number maintained pursuant to this section by the Secretary of Agriculture, or any other agency or instrumentality with which information is shared pursuant to paragraph (c) of this section, in the same manner and to the same extent as section 7213(a)(4) applies with respect to offers (in exchange for any return or return information) described in that section.

(g) Delegation. All references in this section to the Secretary of Agriculture are references to the Secretary of Agriculture or his or her delegate.

(h) Effective date. Except as provided in the following sentence, this section is effective on February 1, 1992. Any provisions relating to the sharing of information by the Secretary of Agriculture with any other agency or instrumentality of the United States are effective on August 15, 1994.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

[FR Doc. 95–11404 Filed 5–9–95; 8:45 am]
BILLING CODE 4830–01–U

DEPARTMENT OF THE TREASURY
Internal Revenue Service
26 CFR Part 301
[Notice 95–14]

Simplification of Entity Classification Rules; Hearing

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of public hearing on regulations.

SUMMARY: This document provides notice of a public hearing on simplifying the classification regulations (26 CFR part 301) to allow taxpayers to treat domestic unincorporated business organizations as partnerships or as associations on an elective basis.

DATES: The public hearing will be held on Thursday, July 20, 1995, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by Thursday, July 6, 1995.

ADDRESSES: The public hearing will be held in the Internal Revenue Service Auditorium, Seventh Floor, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Requests to speak and outlines of oral comments should be submitted to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Attn: CC:DOM:CORP:T-R [Notice 95–14], room 5228, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Mike Slaughter of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622–7190, (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing pertain to section 7701(a)(2) of the Internal Revenue Code which defines a partnership to include a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not a trust or estate or a corporation. This notice appeared in the Internal Revenue Bulletin for Monday, April 3, 1995, I.R.S. Notice 95–14, 1995–14 I.R.B. 7. This document is made available by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

The rules of § 601.601(a)(3) of the “Statement of Procedural Rules” (26 CFR part 601) shall apply with respect to the public hearing. Persons who have submitted written comments within the time prescribed in the notice and who also desire to present oral comments at the hearing on the regulations should submit not later than Thursday, July 6, 1995, an outline of the oral comments/ testimony to be presented at the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answers to these questions.

Because of controlled access restrictions, attendees cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying. Copies of the agenda will be available free of charge at the hearing.

Cynthia E. Grigsby,
Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 95–11414 Filed 5–9–95; 8:45 am]
BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY
40 CFR Part 52
[KY–84–6856; FRL–5205–2]

Control Strategy: Ozone (\(\text{O}_3\));
Kentucky

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to approve an exemption from the oxides of nitrogen (\(\text{NO}_x\)) reasonably available control technology (RACT) and the general conformity requirements of the Clean Air Act as amended in 1990 (CAA) for the Kentucky portion of the Cincinnati moderate ozone (\(\text{O}_3\)) nonattainment area. The request for a \(\text{NO}_x\) RACT exemption was submitted on November 11, 1994, by the Commonwealth of Kentucky through the Natural Resources and Environmental Protection Cabinet (Cabinet). The \(\text{NO}_x\) RACT exemption request is based upon the most recent