Issued in Washington, DC, on October 19, 1995, by the Commission.

Lynn K. Gilbert,

Deputy Secretary of the Commission.
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## **DEPARTMENT OF THE TREASURY**

# **Internal Revenue Service**

26 CFR Part 40

[TD 8616]

RIN 1545-AT26

## **Deposits of Excise Taxes; Correction**

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

**ACTION:** Correction to temporary regulations.

**SUMMARY:** This document contains a correction to the temporary regulations (TD 8616), which were published in the Federal Register for Tuesday, August 29, 1995 (60 FR 44758). The temporary regulations relate to deposits of excise taxes.

EFFECTIVE DATE: August 29, 1995.

FOR FURTHER INFORMATION CONTACT: Ruth Hoffman, (202) 622–3130 (not a toll-free number).

# SUPPLEMENTARY INFORMATION:

Background

The temporary regulations that are the subject of this correction are under section 6302 of the Internal Revenue Code.

**Need for Correction** 

As published, TD 8616 contains a typographical error that is in need of correction.

Correction of Publication

Accordingly, the publication of the temporary regulation which is the subject of FR Doc. 95–21438, is corrected as follows:

On page 44759, column one, the authority citation "Authority: 26 U.S.C. 780 \* \* \*" is corrected to read "Authority: 26 U.S.C. 7805 \* \* \*". Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 95–26583 Filed 10–25–95; 8:45 am] BILLING CODE 4830–01–P

## **DEPARTMENT OF LABOR**

Wage and Hour Division

29 CFR Parts 502 and 503

# Workers Employed in Seasonal Agricultural Services Under Section 201A of the Immigration and Nationality Act

**AGENCY:** Wage and Hour Division, Employment Standards Administration, Labor.

**ACTION:** Final rule; removal of regulations.

SUMMARY: The Department of Labor is issuing a final rule to remove the regulations found at 29 CFR parts 502 and 503, which were promulgated under § 210A of the Immigration and Nationality Act (INA), as amended by the Immigration Reform and Control Act of 1986 (IRCA). These regulations implement requirements of a special program for nonimmigrants in seasonal agricultural services which ended with fiscal year 1992, or September 30, 1992. The regulations do not affect the current operation of any program and are being removed from the CFR.

**EFFECTIVE DATE:** This rule is effective November 27, 1995.

FOR FURTHER INFORMATION CONTACT: Richard M. Brennan, Acting Director, Division of Policy and Analysis, Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor, room S–3506, 200 Constitution Avenue NW., Washington, DC 20210; telephone (202) 219–8412. This is not a toll free number.

## SUPPLEMENTARY INFORMATION:

## I. Paperwork Reduction Act

This rule contains no reporting or recordkeeping requirements subject to the Paperwork Reduction Act of 1980 (Pub. L. 96–511). The information collection requirements previously approved by the Office of Management and Budget under Regulations, 29 CFR parts 502 and 503 expired September 30, 1992.

#### II. Background

Section 302 of the Immigration Reform and Control Act of 1986 (Public Law 99–603, November 6, 1986) added sections 210 and 210A to the Immigration and Nationality Act (INA), which established a special program for certain agricultural workers. Under this special agricultural worker (SAW) program, the status of a nonimmigrant worker could be adjusted during an 18month period ending November 30, 1988 to "lawfully admitted for temporary residence" if certain resident and work conditions were demonstrated. Section 210A of INA established a framework for admitting additional nonimmigrants, referred to as replenishment agricultural workers (RAWs), if a shortage of workers in seasonal agricultural services developed during the period beginning with Fiscal Year 1990 and ending with Fiscal Year 1993, or September 30, 1992.

The regulations, 29 CFR parts 502 and 503, were promulgated pursuant to § 210A of the INS, as amended. The regulations at 29 CFR part 502 establish a reporting procedure for employers to report employment information on certain resident nonimmigrant workers employed in seasonal agricultural services (SAWs), and the regulations at 29 CFR part 503 establish the procedure to be used by the Secretaries of Agricultural and Labor in determining the number of additional individuals who could acquire status under § 210A of the INA as replenishment agricultural workers (RAWs) to replenish a shortage of seasonal agricultural workers.

The employer reporting requirements and the agricultural worker replenishment process established by § 210A ceased with the Fiscal Year ending September 30, 1992. Because the regulations at 29 CFR parts 502 and 503 do not affect the current operation of any program, the Department has decided that it is no longer necessary to continue publication of these regulations, in future editions of title 29, and the regulations are, therefore, being removed from the CFR.

Executive Order 12866/Section 202 of the Unfunded Mandates Reform Act of 1995

This rule is not a "significant regulatory action" within the meaning of Executive Order 12866. The regulations at 29 CFR parts 502 and 503 do not affect the current operation of any program, and their removal from title 29 will not: (1) Have an annual effect on the economy of \$100 million or more or adversely affect in a material way the economy, a sector of the economy, productivity, competition, jobs, the environment, public health or safety, or State, local, or tribal governments or communities; (2) create a serious inconsistency or otherwise interfere with an action taken or planned by another agency; (3) materially alter the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or (4) raise novel legal or policy issues arising out of legal mandates, the President's priorities, or the principles set forth in Executive

Order 12866. Therefore, no regulatory impact analysis has been prepared.

The requirements of the Unfunded Mandates Reform Act of 1995 (Public Law 104–5) do not apply to non-notice rules issued under 5 U.S.C. 553(b).

Regulatory Flexibility Analysis

Because no notice of proposed rulemaking is required for the rule under 5 U.S.C. 553(b), the requirements of the Regulatory Flexibility Act, Public Law 96–354, 94 Stat. 1165, 5 U.S.C. 601 et seq. pertaining to regulatory flexibility analysis, do not apply to this rule. See 5 U.S.C. 601(2). In any event, this rule will not have a significant economic impact on a substantial number of small entities. The obligations and responsibilities established under the regulations to be removed from title 29 ceased with the Fiscal Year ending September 30, 1992.

Document Preparation. This document was prepared under the direction and control of Maria Echaveste, Administrator, Wage and House Division, Employment Standards Administration, U.S. Department of Labor.

List of Subjects in 29 CFR Parts 502 and 503

Administrative practice and procedures, Agriculture, Aliens, Farmers, Immigration, Investigations, Penalties, Reporting requirements, Transportation.

Promulgation of Final Rule

For the reasons set out in the preamble:

# PART 502—[REMOVED]

1. Under the authority of 5 U.S.C. 301 and Reorganization Plan Number 6 of 1950 (64 Stat. 1263) and 5 U.S.C. 552–556, Title 29, Code of Federal Regulations, is hereby amended by removing part 502.

# PART 503—[REMOVED]

2. Under the authority of 5 U.S.C. 301 and Reorganization Plan Number 6 of 1950 (64 Stat. 1263) and 5 U.S.C. 552–556, Title 29, Code of Federal Regulations, is hereby amended by removing part 503.

Signed at Washington, D.C., on this 20th day of October, 1995.

Maria Echaveste,

Administrator, Wage and Hour Division. [FR Doc. 95–26534 Filed 10–25–95; 8:45 am] BILLING CODE 4510–27–M

## 29 CFR Parts 517 and 526

## Training Wage and Seasonal Industry Provisions Under the Fair Labor Standards Act

**AGENCY:** Wage and Hour Division, Employment Standards Administration, Labor.

**ACTION:** Final rule; removal of regulations.

**SUMMARY:** The Department of Labor is issuing a final rule to remove the regulations found at 29 CFR parts 517 and 526, which were promulgated under the Fair Labor Standards Act (FLSA). These regulations implement provisions of the FLSA which have ended or were repealed by subsequent amendments. The training wage authorization under 29 CFR part 517 expired March 31, 1993, and the partial exemptions from the FLSA's overtime requirements for employees in industries of a seasonal nature or for employees in industries with annual recurring seasonal peaks of operation were repealed by 1974 amendments effective December 31, 1976. These regulations do not affect the current operation of any program and are being removed from the CFR.

**EFFECTIVE DATE:** This rule is effective November 27, 1995.

FOR FURTHER INFORMATION CONTACT: Richard M. Brennan, Acting Director, Division of Policy and Analysis, Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor, Room S–3506, 200 Constitution Avenue NW., Washington, DC 20210; telephone (202) 219–8412. This is not a toll free number.

# SUPPLEMENTARY INFORMATION:

## I. Paperwork Reduction Act

This rule contains no reporting or recordkeeping requirements subject to the Paperwork Reduction Act of 1980 (Pub. L. 96–511). Information collection requirements under these regulations, previously approved by the Office of Management and Budget, have expired.

## II. Background

Section 6 of The Fair Labor Standards Amendments of 1989 (Public Law 101–157), enacted on November 17, 1989, among other provisions, permitted employers to pay employees under the age of 20 a training wage rate of at least 85 percent of the minimum wage for up to 90 days. Different employers were permitted to pay the employee the training wage for an additional 90 days if such employer(s) provided on-the-job training in accordance with criteria established by the Secretary. The new

training wage provisions were effective from April 1, 1990 through March 31, 1993, and were implemented by Regulations, 29 CFR part 517, on March 1, 1990 (55 FR 7450). Because the training wage authority ceased on March 31, 1993, the regulations at 29 CFR part 517 do not effect the current operation of any program.

Regulations, 29 CFR part 526, were

promulgated pursuant to partial overtime exemptions in §§ 7 (c) and (d) of the FLSA for employers employing employees in an industry found by the Secretary to be of a seasonal nature; or for employers who employ employees in industries found by the Secretary to be characterized by marked annual recurring peaks of operation, or to be of a seasonal nature and engaged in the handling, packing, storing, preparing, first processing, or canning of any perishable agricultural or horticultural commodities in their raw or natural state. The exemptions provided by §§ 7 (c) and (d) were repealed by Section 19 of the Fair Labor Standards Amendments of 1974 (Public Law 93-259, enacted April 8, 1974, 88 Stat. 55), effective as of December 31, 1976. The regulations at 29 CFR part 526 do not affect the current operation of any program.

For the above reasons, the Department has decided that it is no longer necessary to continue publication of these regulations in future editions of title 29, and the regulations are, therefore, being removed from the CFR.

Executive Order 12866/Section 202 of the Unfunded Mandates Reform Act of 1995

This rule is not a "significant regulatory action" within the meaning of Executive Order 12866. The regulations at 29 CFR parts 517 and 526 do not affect the current operation of any program, and their removal from title 29 will not: (1) Have an annual effect on the economy of \$100 million or more or adversely affect in a material way the economy, a sector of the economy, productivity, competition, jobs, the environment, public health or safety, or State, local, or tribal governments or communities; (2) create a serious inconsistency or otherwise interfere with an action taken or planned by another agency; (3) materially alter the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or (4) raise novel legal or policy issues arising out of legal mandates, the President's priorities, or the principles set forth in Executive Order 12866. Therefore, no regulatory impact analysis has been prepared.