

document. Received comments may be seen in the office above between 9 a.m. and 4 p.m., Monday through Friday.

Dated: February 11, 2000.

William K. Hubbard,

Senior Associate Commissioner for Policy, Planning, and Legislation.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-116733-98]

RIN 1545-AW79

Guidance Under Section 355(e); Recognition of Gain on Certain Distributions of Stock or Securities in Connection With an Acquisition; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of date and time of public hearing.

SUMMARY: This document contains a notice of date and time change of a public hearing on proposed regulations relating to recognition of gain on certain distributions of stock or securities of a controlled corporation in connection with an acquisition.

DATES: The public hearing originally scheduled for Wednesday, January 26, 2000, is rescheduled for Thursday, March 2, 2000, at 10 a.m. The due date for outlines of topics to be discussed at the hearing was January 5, 2000.

ADDRESSES: The public hearing is being held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. Due to building security procedures, visitors must enter at the 10th Street entrance, located between Constitution and Pennsylvania Avenues, NW. In addition, all visitors must present photo identification to enter the building.

FOR FURTHER INFORMATION CONTACT: Concerning the hearing, and/or to be placed on the building access list to attend the hearing LaNita VanDyke, (202) 622-7190 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is proposed regulations (REG-116733-98) that was published in the **Federal Register** on Thursday, August 24, 1999 (64 FR 46155).

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

A period of 10 minutes is allotted to each person for presenting oral comments.

After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 15 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this document.

Cynthia E. Grigsby,

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

[FR Doc. 00-3565 Filed 2-15-00; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

38 CFR Part 3

RIN 2900-AJ59

Claims Based on the Effects of Tobacco Products

AGENCY: Department of Veterans Affairs.

ACTION: Proposed rule.

SUMMARY: This document proposes to amend the Department of Veterans Affairs (VA) adjudication regulations governing determinations of whether disability or death is service-connected. The proposed changes appear necessary to implement a recent statutory amendment providing with certain exceptions that a disability or death will not be service-connected on the basis that it resulted from injury or disease attributable to a veteran's use of tobacco products during service.

DATES: Comments must be received on or before April 17, 2000.

ADDRESSES: Mail or hand-deliver written comments to: Director, Office of Regulations Management (02D), Department of Veterans Affairs, 810 Vermont Ave., NW, Room 1154, Washington, DC 20420. Comments should indicate they are submitted in response to RIN 2900-AJ59. All written comments will be available for public inspection at the above address in the Office of Regulations Management, Room 1158, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday (except holidays).

FOR FURTHER INFORMATION CONTACT: Donald England, Chief, Regulations

Staff, Compensation and Pension Service, Veterans Benefits Administration, 810 Vermont Avenue, NW, Washington, DC 20420, telephone (202) 273-7210.

SUPPLEMENTARY INFORMATION: Section 9014(a) of the "Internal Revenue Service Restructuring and Reform Act of 1998," Public Law 105-206, amended section 8202 of the "Transportation Equity Act for the 21st Century," Public Law 105-178, by adding section 1103 to title 38, United States Code. Subsection (a) of section 1103 provides that "a veteran's disability or death shall not be considered to have resulted from personal injury suffered or disease contracted in the line of duty in the active military, naval, or air service for purposes of this title on the basis that it resulted from injury or disease attributable to the use of tobacco products by the veteran during the veteran's service."

Subsection (b) of section 1103 provides that subsection (a) does not preclude service connection for disability or death that is otherwise shown to have been incurred or aggravated during service or that becomes manifest to the requisite degree of disability during any applicable presumptive period specified in section 1112 or 1116 of title 38, United States Code.

This document proposes to amend VA regulations by adding new § 3.300 to title 38, Code of Federal Regulations, to implement the provisions of 38 U.S.C. 1103. Section 3.300(a) provides that, for claims received by VA after June 9, 1998, a disability or death will not be considered service-connected on the basis that it resulted from injury or disease attributable to the veteran's use of tobacco products during service.

Section 3.300(a) also defines "tobacco products" to mean "cigars, cigarettes, smokeless tobacco, pipe tobacco, and roll-your-own tobacco." This definition is based on the definition of the same term in 26 U.S.C. 5702(c). Under the rule of statutory construction of statutes in pari materia, statutes which relate to the same person or thing or class of persons or things, or which have the same purpose or object, should be construed together. Further, the meaning of words in one statute which are capable of more than one meaning may be determined by referring to another statute relating to the same subject matter in which the same words are used. We believe that, based upon these rules of statutory construction, it is appropriate to define the term "tobacco products" in a manner consistent with 26 U.S.C. 5702(c).