

by issuers to bonds that are sold before September 26, 2000.

Bob Wenzel,

Deputy Commissioner of Internal Revenue.

Approved: September 19, 2000.

Jonathan Talisman,

Acting Assistant Secretary of the Treasury.

[FR Doc. 00-24588 Filed 9-25-00; 8:45 am]

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DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

27 CFR Parts 4 and 24

[T.D. ATF-430 Re: T.D. ATF-418 T.D. ATF-398, Notice No. 859 and Notice No. 869] RIN 1512-AB71

Hard Cider; Postponement of Labeling Compliance Date (97-2523)

AGENCY: Bureau of Alcohol, Tobacco and Firearms (ATF), Department of the Treasury.

ACTION: Temporary rule (Treasury decision).

SUMMARY: This temporary rule postpones the mandatory compliance date for the labeling of hard cider. We are delaying the compliance date for the temporary labeling rules so that we can finalize the definition and the new labeling rules in one document.

DATES: Effective date: This document is effective September 26, 2000.

Compliance date: Compliance with the hard cider labeling requirements in 27 CFR 4.21 and 24.257 is not mandatory until January 31, 2001.

FOR FURTHER INFORMATION CONTACT: Marjorie D. Ruhf, Regulations Division, 650 Massachusetts Avenue, NW, Washington, DC 20226; (202) 927-8230; or mdruhf@atfhq.atf.treas.gov.

SUPPLEMENTARY INFORMATION:

Background

On August 21, 1998, the Bureau of Alcohol, Tobacco and Firearms (ATF) issued a temporary rule to implement various sections of the Taxpayer Relief Act of 1997, Public Law 105-34 ("the Act"). Section 908 of the Act amended the Internal Revenue Code of 1986 (IRC) to create a new excise tax category for hard cider. The temporary rule, T.D. ATF-398 (63 FR 44779) included rules for labeling hard cider. On the same day, ATF issued a notice of proposed rulemaking, Notice No. 859 (63 FR 44819), inviting comments on this temporary rule for a 60 day period. In response to requests from the industry, ATF reopened the comment period for

an additional 30 days on November 6, 1998, by Notice No. 869 (63 FR 59921).

Based on comments received in response to Notice No. 859, ATF identified one area, labeling of hard cider, where comments indicated the temporary rule as originally issued imposed an unintended and unnecessary burden. By T.D. ATF-418 (64 FR 51896), ATF postponed the compliance date for the hard cider labeling rules (originally February 17, 1999), so that we could develop alternative labeling rules. At the same time, we published Notice No. 881 (64 FR 51933) to request comments on alternative labeling rules.

In response to Notice No. 881, we received four generally supportive comments on the proposed labeling changes. However, Green Mountain Cidery noted in its comment that we should not place elements of the temporary definition of hard cider in the labeling rules, since there were many suggested changes to that definition in the original comments. We have not completed the final rule related to the definition of hard cider. Therefore, we are delaying the compliance date for the temporary labeling rules until January 31, 2001 so that we can finalize the definition and the new labeling rules in one document.

Regulatory Flexibility Act

The provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) relating to a final regulatory flexibility analysis do not apply to this rule because the agency was not required to publish a general notice of proposed rulemaking under 5 U.S.C. 553 or any other law. Pursuant to 26 U.S.C. 7805(f), this temporary rule will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Executive Order 12866

It has been determined that this rule is not a significant regulatory action as defined by Executive Order 12866. Therefore, a regulatory assessment is not required.

Paperwork Reduction Act

The provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3507) and its implementing regulations, 5 CFR part 1320, do not apply to this final rule because no new collection of information is contained in this Treasury decision.

Administrative Procedure Act

This document merely defers a compliance date for labeling rules for

hard cider while ATF considers alternative labeling requirements. In view of the immediate need to inform the industry of this action, it is found to be impracticable to issue this Treasury decision with notice and public procedure under 5 U.S.C. 553(b), or subject to the effective date limitation in section 553(d).

Drafting Information: Marjorie Ruhf, of the Regulations Division, Bureau of Alcohol, Tobacco and Firearms, drafted this document.

List of Subjects

27 CFR Part 4

Advertising, Consumer protection, Customs duties and inspection, Imports, Labeling, Packaging and containers, Wine.

27 CFR Part 24

Administrative practice and procedure, Authority delegations, Claims, Electronic fund transfers, Excise taxes, Exports, Food additives, Fruit juices, Labeling, Liquors, Packaging and containers, Reporting and recordkeeping requirements, Research, Scientific equipment, Spices and flavoring, Surety bonds, Taxpaid wine bottling house, Transportation, Vinegar, Warehouses, Wine.

Therefore, pursuant to the authority set forth in 26 U.S.C. 5368 and 27 U.S.C. 205(e), ATF is postponing the compliance date with respect to the use of the term "hard cider" set forth in 27 CFR 4.21(e)(5) and 24.257(a)(3)(iii) and (iv) to January 31, 2001.

Dated: August 7, 2000.

Bradley A. Buckles,

Director.

Dated: August 16, 2000

John P. Simpson,

Deputy Assistant Secretary, (Regulatory, Tariff and Trade Enforcement).

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 271

[FRL-6875-3]

Pennsylvania: Final Authorization of State Hazardous Waste Management Program Revisions

AGENCY: Environmental Protection Agency (EPA).

ACTION: Immediate final rule.

SUMMARY: The Commonwealth of Pennsylvania (Commonwealth) has