

place add “Nos. 000009 and 021641” and in the “Sponsor” column add “021641”; and remove and reserve paragraph (e)(2)(xi).

Dated: December 3, 2008.

Bernadette Dunham,

Director, Center for Veterinary Medicine.

[FR Doc. E8–29177 Filed 12–11–08; 8:45 am]

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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

24 CFR Parts 576, 582, 583

[Docket No. FR–5247–F–01]

RIN 2506–AC24

Matching Requirement in McKinney-Vento Act Programs

AGENCY: Office of the Assistant Secretary for Community Planning and Development, HUD.

ACTION: Final rule.

SUMMARY: The McKinney-Vento Homeless Assistance Act is the primary federal statute that addresses the issues of homelessness in the United States. Three grant programs administered by HUD under this statute (the Supportive Housing program, the Shelter Plus Care program, and the Emergency Shelter Grants program) each impose a matching requirement for a grant awarded by HUD under the program. This rule codifies, in the regulations governing these programs, the scope of the match requirement, and the responsibility of the recipient of the grant to ensure that the funds that the recipient uses to satisfy HUD’s match requirements are not prohibited to be used for this purpose under any statute that may govern the matching funds. The scope of the match and the responsibility to ensure that a match is a permissible match is not a new interpretation, or new responsibility, respectively. HUD has determined, however, that codification in regulation benefits grantees, especially new recipients, since codified regulations present an easy locatable source for permanent program policies and requirements.

DATES: *Effective Date:* January 12, 2009.

FOR FURTHER INFORMATION CONTACT: Ann Marie Oliva, Director, Office of Special Needs Assistance Programs, Office of Community Development, Department of Housing and Urban Development, 451 Seventh Street, SW., Room 7262, Washington, DC 20410–7000, telephone number 202–708–4300 (this is not a toll-free number). Persons with hearing or

speech impairments may access this number through TTY by calling the toll-free Federal Information Relay Service at 1–800–877–8339.

SUPPLEMENTARY INFORMATION:

I. Background

The McKinney-Vento Homeless Assistance Act (42 U.S.C. 11381–11389) (McKinney-Vento Act), first enacted in 1987, was the first major, coordinated federal legislative response to homelessness. The McKinney-Vento Act authorizes funds for several federal homeless assistance programs, including four administered by HUD: Emergency Shelter Grants (ESG), Section 8 Moderate Rehabilitation for Single Room Occupancy Dwellings for Homeless Individuals (SRO), Shelter Plus Care (S+C), and the Supportive Housing Program (SHP). Under these programs, HUD awards grants for the purposes of providing housing and services to homeless persons.

For three of the four programs (ESG, S+C, and SHP), the McKinney-Vento Act imposes a requirement to match certain amounts provided through the McKinney-Vento grants with an equal amount of funds. For the ESG and S+C programs, the match requirement addressed by this final rule applies to all grant funds, while under SHP, the match requirement addressed by this final rule applies only to grant funds provided for acquisition, rehabilitation, and construction. Each of these matching requirements mandates that the funds may come from any source other than the statutory source (that is, the subtitle) authorizing each program. The applicable statutory match provisions for each of these programs state that each recipient that is provided a grant under the applicable McKinney-Vento Act subtitle (that authorizes funds for ESG, S+C, or SHP) shall be required to supplement the assistance provided under this subtitle with an amount of funds from sources “other than this subtitle.” The applicable statutory provisions for ESG, SHP, and S+C are codified at 42 U.S.C. 11375(a)(1), 42 U.S.C. 11386(e), and 42 U.S.C. 11403b(a)(1), respectively. This final rule does not apply to resources that a recipient or grantee is required to provide in accordance with other provisions, such as annual appropriations act provisions regarding supportive services, Notice of Funding Availability provisions regarding homeless management information systems, and statutory and regulatory provisions regarding portions of operating costs and other costs not funded by HUD.

Although the statutory language does not explicitly state that funds may come from federal sources, HUD’s longstanding interpretation has been that by excluding as an eligible match only those funds authorized for the specific program (that is, an S+C grant cannot be used as a match for another S+C grant), “sources other than this subtitle” has meant any other source, including federal sources, and HUD has accepted other federal funds as a match. HUD’s longstanding interpretation was recently confirmed in the Conference Report (House Committee on Appropriations on H.R. 2764, Public Law 110–161, Books 1 and 2) accompanying the Consolidated Appropriations Act, 2008 (Pub. L. 110–161, approved December 26, 2007). The House Committee on Appropriations stated as follows:

Further, the Committees on Appropriations note the broad statutory authority of the McKinney-Vento Homeless Assistance Act concerning the use of matching funds from any source other than the specific subtitle from which funds are awarded. The purpose of this broad statutory authority is to ensure the coordinated effort to address the needs of the homeless, which is central to the goal to end homelessness. Homeless housing programs within a community are most effective when a recipient can augment grant amounts with funds from any source, including Federal, State, local and private sources. Any funds, including Federal funds, are and have been eligible to be used as matching funds unless such funds are statutorily prohibited to be used as a match. (See Book 2 at page 2447)

The applicable McKinney-Vento provisions require the recipient to assure compliance with the match requirement. The ESG and S+C programs further require the recipients of funds under these programs to certify compliance with the match requirement, which includes describing the amount of the funds and the source of the funds. (See 42 U.S.C. 11375(a)(1) and 42 U.S.C. 11403b(a)(1).)

II. This Final Rule

Because questions about the scope of the matching requirement arise from time to time, HUD has determined to amend the regulations for the three programs to codify the broad scope of sources from which funds may be used to meet the matching requirement. Additionally, HUD is codifying that, in accordance with the applicable McKinney-Vento statutory provisions, it is the recipient’s responsibility to ensure that the matching funds are eligible to be used to satisfy HUD’s match requirements.

III. Findings and Certifications

Environmental Impact

This final rule does not direct, provide for assistance or loan and mortgage insurance for, or otherwise govern or regulate real property acquisition, disposition, leasing, rehabilitation, alteration, demolition, or new construction; or establish, revise, or provide for standards for construction or construction materials, manufactured housing, or occupancy. Accordingly, under 24 CFR 50.19(c)(1), this rule is categorically excluded from environmental review under the National Environmental Policy Act of 1969 (42 U.S.C. 4321 *et seq.*).

Regulatory Flexibility Act

The Regulatory Flexibility Act (RFA) (5 U.S.C. 601 *et seq.*) generally requires an agency to conduct a regulatory flexibility analysis of any rule subject to notice and comment rulemaking requirements, unless the agency certifies that the rule will not have a significant economic impact on a substantial number of small entities. This rule is issued as a final rule because it is simply conforming program regulations to certain statutory requirements. No discretion or interpretation is being exercised in the codification of these requirements. Therefore, this rule would not have a significant impact on entities. Accordingly, the undersigned certifies that this rule will not have a significant economic impact on a substantial number of small entities.

Executive Order 13132, Federalism

Executive Order 13132 (entitled “Federalism”) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial direct compliance costs on state and local governments and is not required by statute, or the rule preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the Executive Order. This rule would not have federalism implications and would not impose substantial direct compliance costs on state and local governments or preempt state law within the meaning of the Executive Order.

Unfunded Mandates Reform Act

Title II of the Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) (UMRA) establishes requirements for federal agencies to assess the effects of their regulatory actions on state, local, and tribal governments, and on the private sector. This final rule will not impose any federal mandates on any state, local, or tribal governments, or on

the private sector, within the meaning of UMRA.

Catalog of Federal Domestic Assistance

The Catalog of Federal Domestic Assistance (CFDA) program numbers are 14.231, 14.235, and 14.238.

List of Subjects

24 CFR Part 576

Community facilities, Emergency shelter grants, Grant programs—housing and community development, Grant program—social programs, Homeless, Reporting and recordkeeping requirements.

24 CFR Part 582

Civil rights, Community facilities, Grant programs—housing and community development, Grant programs—social programs, Homeless, Individuals with disabilities, Mental health programs, Nonprofit organizations, Rent subsidies, Reporting and recordkeeping requirements.

24 CFR Part 583

Homeless, Leasing, Reporting and recordkeeping requirements.

■ Accordingly, for the reasons stated above, HUD amends 24 CFR parts 576, 582, and 583 as follows:

PART 576—EMERGENCY SHELTER GRANTS PROGRAM: STEWART B. MCKINNEY HOMELESS ASSISTANCE ACT

■ 1. The authority citation for 24 CFR part 576 continues to read as follows:

Authority: 42 U.S.C. 3535(d) and 11376.

■ 2. In § 576.51, paragraph (a) is revised to read as follows:

§ 576.51 Matching funds.

(a) *General.* (1) Each grantee, other than a territory, must match the funding provided by HUD under this part as set forth in 42 U.S.C. 11375. This statute provides that a grantee may use funds from any source, including any other federal source (but excluding the specific statutory subtitle from which ESG funds are provided), as well as State, local, and private sources, provided that funds from the other source are not statutorily prohibited to be used as a match.

(2) The first \$100,000 of any assistance provided to a recipient that is a State is not required to be matched, but the benefit of the unmatched amount must be shared as provided in 42 U.S.C. 11375(c)(4). Matching funds must be provided after the date of the grant award to the grantee. Funds used to match a previous ESG grant may not

be used to match a subsequent grant award under this part. A grantee may comply with this requirement by providing the matching funds itself, or through matching funds or voluntary efforts provided by any State recipient or nonprofit recipient (as appropriate).

(3) It is the responsibility of the grantee to ensure that any funds used as matching funds are eligible under the laws governing the funds to be used as matching funds for a grant awarded under this program.

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PART 582—SHELTER PLUS CARE

■ 3. The authority citation for 24 CFR part 582 continues to read as follows:

Authority: 42 U.S.C. 3535(d) and 11403–11470b.

■ 4. In § 582.110, paragraph (a) is revised to read as follows:

§ 582.110 Matching requirements.

(a) *Matching rental assistance with supportive services.* (1) To qualify for rental assistance grants, an applicant must certify that it will provide or ensure the provision of supportive services, including funding the services itself if the planned resources do not become available for any reason, appropriate to the needs of the population being served, and at least equal in value to the aggregate amount of rental assistance funded by HUD. The supportive services may be newly created for the program or already in operation, and may be provided or funded by other Federal, State, local, or private programs in accordance with 42 U.S.C. 11403b. This statute provides that a recipient may use funds from any source, including any other Federal source (but excluding the specific statutory subtitle from which S+C funds are provided), as well as State, local, and private sources, provided that funds from the other source are not statutorily prohibited to be used as a match.

(2) Only services that are provided after the execution of the grant agreement may count toward the match.

(3) It is the responsibility of the recipient to ensure that any funds or services used to satisfy the matching requirements of this section are eligible under the laws governing the funds or services to be used as matching funds or services for a grant awarded under this program.

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PART 583—SUPPORTIVE HOUSING PROGRAM

■ 5. The authority citation for 24 CFR part 583 continues to read as follows:

Authority: 42 U.S.C. 11389 and 3535(d).

■ 6. In § 583.145, paragraph (b) is revised to read as follows

§ 583.145 Matching requirements.

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(b) *Cash resources.* The matching funds must be cash resources provided to the project by one or more of the following: the recipient, the Federal government, State and local governments, and private resources, in accordance with 42 U.S.C. 11386. This statute provides that a recipient may use funds from any source, including any other Federal source (but excluding the specific statutory subtitle from which Supportive Housing Program funds are provided), as well as State, local, and private sources, provided that funds from the other source are not statutorily prohibited to be used as a match. It is the responsibility of the recipient to ensure that any funds used to satisfy the matching requirements of this section are eligible under the laws governing the funds to be used as matching funds for a grant awarded under this program.

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Dated: November 21, 2008.

Susan D. Pepler,

Assistant Secretary for Community Planning and Development.

[FR Doc. E8-29304 Filed 12-10-08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9430]

RIN 1545-BH99

Information Reporting for Discharges of Indebtedness; 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 9430) that were published in the **Federal Register** on Monday, November 10, 2008 (73 FR 66539) relating to information returns for cancellation of indebtedness by certain entities. The temporary regulations will avoid premature information reporting from certain businesses that are currently required to report and will reduce the number of information returns required to be filed. The temporary regulations will impact

certain lenders who are currently required to file information returns under the existing regulations.

DATES: *Effective Date:* This correction is effective December 11, 2008, and is applicable on November 10, 2008.

FOR FURTHER INFORMATION CONTACT:

Barbara Pettoni, (202) 622-4910 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that are the subject of this document are under section 6050P of the Internal Revenue Code.

Need for Correction

As published, final and temporary regulations (TD 9430) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9430), which was the subject of FR Doc. E8-26676, is corrected as follows:

On page 66540, column 1, in the preamble, under the paragraph heading "Reasons for Change", first paragraph of the column, line 14, the language "Treasury Department and IRS is" is corrected to read "Treasury Department and IRS are".

LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. E8-29273 Filed 12-10-08; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9430]

RIN 1545-BH99

Information Reporting for Discharges of Indebtedness; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9430) that were published in the **Federal Register** on Monday, November 10, 2008 (73 FR 66539) relating to information returns for cancellation of indebtedness by certain entities. The temporary regulations will avoid premature information reporting from certain

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SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that are the subject of this document are under section 6050P of the Internal Revenue Code.

Need for Correction

As published, final and temporary regulations (TD 9430) contains an error that may prove to be misleading and is in need of clarification.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

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

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

■ **Par. 2.** Section 1.6050P-1T is amended by revising an entry for (a) through (b)(2)(i)(G) [Reserved] as follows:

§ 1.6050P-1T Information reporting for discharges of indebtedness by certain entities (temporary).

(a) Through (b)(2)(i)(G) [Reserved]. For further guidance, see § 1.6050P-1(a) through (b)(2)(i)(G).

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LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. E8-29276 Filed 12-10-08; 8:45 am]

BILLING CODE 4830-01-P