

## Solicitation of Public Comments

SBA is requesting comments on (a) Whether the collection of information is necessary for the agency to properly perform its functions; (b) whether the burden estimates are accurate; (c) whether there are ways to minimize the burden, including through the use of automated techniques or other forms of information technology; and (d) whether there are ways to enhance the quality, utility, and clarity of the information. SBA proposes to revise the application form to collect information regarding race, ethnicity, and veteran status. Submission of this information is entirely voluntary and would not be a factor in processing the loan. The sole purpose for collecting this information is to help SBA determine the extent to which businesses owned and operated by veterans or members of racial and ethnic groups are benefitting from this disaster assistance program, and develop strategies and policies that could fill any perceived gaps and expand the program's reach.

### Summary of Information Collection

PRA 3245-0017

(1) *Title:* Disaster Business Loan Application.

*Description of Respondents:* Disaster victims seeking disaster assistance.

*Form Number:* SBA Form 5.

*Total Estimated Annual Responses:* 2,970.

*Total Estimated Annual Hour Burden:* 6,295.

**Curtis Rich,**

*Management Analyst.*

[FR Doc. 2021-06587 Filed 3-30-21; 8:45 am]

BILLING CODE 8026-03-P

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## SURFACE TRANSPORTATION BOARD

[Docket No. FD 36497]

### D&I Railroad Company—Acquisition and Operation Exemption—in Lincoln and Union Counties, S.D., and Lyon, Sioux, and Plymouth Counties, Iowa

D&I Railroad Company (D&I), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire from the State of South Dakota, acting by and through its Department of Transportation (SDDOT), and operate approximately 68 miles of rail line, consisting of two interconnected lines: (1) From milepost 0.0 at East Wye Switch, S.D., to milepost 49.40 in Canton, S.D.; and (2) from milepost 0.00

at Hawarden, Iowa, to milepost 18.60 in Beresford, S.D. (the Lines).<sup>1</sup>

The verified notice states that D&I and SDDOT have negotiated terms for the transfer of the Lines pursuant to a sale agreement the parties executed on February 2, 2021, with closing to occur following the effective date of the exemption.

D&I certifies that its projected annual revenues as a result of this transaction will not result in D&I's becoming a Class II or Class I rail carrier, but that its current annual revenues exceed \$5 million. Pursuant to 49 CFR 1150.42(e), if a carrier's projected annual revenues will exceed \$5 million, it must, at least 60 days before this exemption is to become effective, post a notice of its intent to undertake the proposed transaction at the workplace of the employees on the affected lines, serve a copy of the notice on the national offices of the labor unions with employees on the affected lines, and certify to the Board that it has done so. However, D&I has filed a petition for waiver of the 60-day advance labor notice requirements. D&I's waiver request will be addressed in a separate decision. The Board will establish the effective date of the exemption in its separate decision on the waiver request.

D&I also certifies that the proposed acquisition and operation of the Line does not involve a provision or agreement that may limit future interchange with a third-party connecting carrier.

If the notice contains false or misleading information, the exemption is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions for stay must be filed no later than April 7, 2021.

All pleadings, referring to Docket No. FD 36497, should be filed with the Surface Transportation Board via e-filing on the Board's website. In addition, a copy of each pleading must be served on D&I's representative, Robert A. Wimbish, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 800, Chicago, IL 60606.

According to D&I, this action is categorically excluded from

<sup>1</sup> According to the verified notice, D&I has operated the first segment of the Lines since 1982 and the second since 1986, pursuant to modified certificates. See *D&I R.R.—Operation—Between Sioux Falls, S.D. & Sioux City, Iowa—Modified Rail Certificate*, FD 29910 (ICC served May 2, 1982); *D&I R.R.—Operation—Between Hawarden, Iowa & Beresford, S.D.*, FD 30940 (ICC served Nov. 24, 1986). D&I states that it will give notice that it intends to terminate service under the modified certificates pursuant to 49 CFR 1150.24.

environmental review under 49 CFR 1105.6(c) and from historic preservation reporting requirements under 49 CFR 1105.8(b).

Board decisions and notices are available at [www.stb.gov](http://www.stb.gov).

Decided: March 26, 2021.

By the Board, Scott M. Zimmerman, Acting Director, Office of Proceedings.

**Aretha Laws-Byrum,**

*Clearance Clerk.*

[FR Doc. 2021-06635 Filed 3-30-21; 8:45 am]

BILLING CODE 4915-01-P

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## OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE

[Docket Number USTR-2021-0005]

### Proposed Action in Section 301 Investigation of Spain's Digital Services Tax

**AGENCY:** Office of the United States Trade Representative.

**ACTION:** Request for comments and notice of public hearing.

**SUMMARY:** The Office of the United States Trade Representative (USTR) requests written comments regarding a potential trade action in connection with the Section 301 investigation of Spain's Digital Services Tax (DST). USTR also will convene virtual public hearings and accept rebuttal comments in relation to the potential action.

**DATES:**

*April 21, 2021:* To be assured of consideration, submit requests to appear at a hearing, along with a summary of the testimony, by this date.

*April 30, 2021:* To be assured of consideration, submit written comments by this date.

*May 3, 2021:* Multi-jurisdictional virtual hearing on proposed actions.

*May 6, 2021 at 9:30 a.m.:* Virtual hearing on Spain DST proposed action.

*May 10, 2021:* To be assured of consideration, submit multi-jurisdictional hearing rebuttal comments by this date.

*May 13, 2021:* To be assured of consideration, submit Spain DST hearing rebuttal comments by this date.

**ADDRESSES:** Submit documents in response to this notice, including written comments and hearing appearance requests, through the online USTR portal: <https://comments.ustr.gov/s/>.

**FOR FURTHER INFORMATION CONTACT:** For questions concerning the investigation, please contact Ben Allen or Patrick Childress, Assistant General Counsels at (202) 395-9439 and (202) 395-9531,

respectively; Robert Tanner, Director, Services and Investment at (202) 395-6125; or Michael Rogers, Director, Europe and the Middle East at (202) 395-2684. For issues with on-line submissions, please contact the USTR Section 301 line at (202) 395-5725.

#### SUPPLEMENTARY INFORMATION:

### I. Proceedings in the Investigation

Spain has adopted a DST that applies a three percent tax on certain digital services revenues related to online advertising services, online intermediary services, and data transmission services. Companies with worldwide revenues of €750 million or more and €3 million in certain digital services revenues are subject to the DST.

On June 2, 2020, the U.S. Trade Representative initiated an investigation of Spain's DST pursuant to section 302(b)(1)(A) of the Trade Act of 1974, as amended (Trade Act). See 85 FR 34709 (June 5, 2020) (notice of initiation). The notice of initiation solicited written comments on, *inter alia*, the following aspects of Spain's DST: Discrimination against U.S. companies; retroactivity; and possibly unreasonable tax policy. With respect to tax policy, USTR solicited comments on, *inter alia*, whether the DST diverged from principles reflected in the U.S. and international tax systems including extraterritoriality; taxing revenue not income; and a purpose of penalizing particular technology companies for their commercial success. Interested persons filed over 380 written submissions in response. The public submissions are available on [www.regulations.gov](http://www.regulations.gov) in docket number USTR-2020-0022.

Under section 303 of the Trade Act, the U.S. Trade Representative requested consultations with the government of Spain regarding the issues involved in the investigation. Consultations were held on December 17, 2020.

Based on information obtained during the investigation, USTR prepared a comprehensive report on Spain's DST (Spain DST Report). The Spain DST Report is posted on the USTR website at <https://ustr.gov/issue-areas/enforcement/section-301-investigations/section-301-digital-services-taxes>. The report includes a full description of Spain's DST, and supports findings that Spain's DST is unreasonable and discriminatory and burdens or restricts U.S. commerce.

On January 14, 2021, based on the information obtained during the investigation and the advice of the Section 301 Committee, the U.S. Trade Representative determined that Spain's DST is unreasonable or discriminatory

and burdens or restricts U.S. commerce, and therefore is actionable under sections 301(b) and 304(a) of the Trade Act (19 U.S.C. 2411(b) and 2414(a)). See 86 FR 6407 (January 21, 2021).

### II. Proposed Action

Section 301(b) provides that upon determining that the acts, policies, and practices under investigation are actionable and that action is appropriate, the U.S. Trade Representative shall take all appropriate and feasible action authorized under section 301(c), subject to the specific direction, if any, of the President regarding such action, and all other appropriate and feasible action within the power of the President that the President may direct the U.S. Trade Representative to take under section 301(b), to obtain the elimination of that act, policy, or practice.

Section 301(c)(1)(B) of the Trade Act authorizes the U.S. Trade Representative to impose duties on the goods of the foreign country subject to the investigation. Pursuant to sections 301(b) and (c), USTR proposes that the U.S. Trade Representative should determine that action is appropriate and that appropriate action would include the imposition of additional *ad valorem* tariffs on certain products of Spain.

In particular, USTR proposes to impose additional tariffs of up to 25 percent *ad valorem* on an aggregate level of trade that would collect duties on goods of Spain in the range of the amount of the DST that Spain is expected to collect from U.S. companies. Initial estimates indicate that the value of the DST payable by U.S.-based company groups to Spain will be up to approximately \$155 million per year.

USTR further proposes that the goods of Spain subject to additional tariffs would be drawn from the preliminary list of products in the Annex to this notice, as specified by the listed eight-digit tariff subheadings.

### III. Request for Public Comments

In accordance with section 304(b) of the Trade Act (19 U.S.C. 2414(b)), USTR invites comments from interested persons with respect to whether action is appropriate, and if so, the appropriate action to be taken.

USTR requests comments with respect to any issue related to the action to be taken in this investigation. With respect to the proposed tariff action outline above, USTR specifically invites comments regarding:

- The level of the burden or restriction on U.S. commerce resulting from Spain's DST, including the amount

of DST payments owed by U.S. companies, the annual growth rate of such payments, and other effects, such as compliance costs.

- The appropriate aggregate level of trade to be covered by additional duties.
- The level of the increase, if any, in the rate of duty.

- The specific products to be subject to increased duties, including whether the tariff subheadings listed in the Annex should be retained or removed, or whether tariff subheadings not currently on the list should be added.

In commenting on the inclusion or removal of particular products on the preliminary list of products subject to the proposed additional duties, USTR requests that commenters address specifically whether imposing increased duties on a particular product would be practicable or effective to obtain the elimination of Spain's acts, policies, and practices, and whether imposing additional duties on a particular product would cause disproportionate economic harm to U.S. interests, including small- or medium-size businesses and consumers.

Simultaneously with this notice, USTR also is requesting public comments on proposed trade actions in five other DST investigations initiated at the same time as the Spain DST investigation. Certain interested persons may wish to provide written comments or oral testimony on multi-jurisdictional issues common to two or more investigations. To avoid duplication, the USTR portal will have a separate docket for multi-jurisdictional submissions, and USTR will hold a separate multi-jurisdictional hearing.

To be assured of consideration, you must submit written comments on the proposed action by April 30, 2021, and post-hearing rebuttal comments by May 10, 2021 for the multi-jurisdictional hearing, and by May 13, 2021 for the Spain DST hearing.

### IV. Hearing Participation

The Section 301 Committee will convene a virtual public hearing for comments pertaining to the Spain DST proposed action on May 6, 2021, beginning at 9:30 a.m. Those requesting to appear at this hearing should have comments applicable only to the Spain DST proposed action.

The Section 301 Committee will convene a virtual public hearing for comments pertaining to multiple jurisdictions on May 3, 2021, beginning at 9:30 a.m. Those requesting to appear at the multi-jurisdictional hearing should have comments that are applicable to two or more DST investigations.

For either hearing, you must submit a request to appear at the specific hearing using the electronic portal at <https://comments.ustr.gov/s/>. You will be able to view a docket entitled ‘Request to Appear at Hearing on Proposed Actions in Section 301 Investigation of Spain’s Digital Services Tax.’ Requests to appear must include a summary of testimony, and may be accompanied by a pre-hearing submission. Remarks at the hearing are limited to five minutes to allow for possible questions from the Section 301 Committee. All submissions must be in English. To be assured of consideration, USTR must receive your request to appear by April 21, 2021.

**V. Procedures for Written Submissions**

You must submit written comments, rebuttal comments, and requests to appear at the hearing using the electronic portal at <https://comments.ustr.gov/s/>. You will be able to view a docket entitled ‘Comments Concerning Proposed Action in Section 301 Investigation of Spain’s Digital Services Tax’ on the portal, docket number USTR–2021–0005.

You do not need to establish an account to submit comments. Fields with a gray (BCI) notation are for Business Confidential Information and the information entered will not be publicly available. Required fields are marked ‘Required’ and will have a red asterisk (\*). Fields with a green (Public) notation will be viewable by the public.

The first screen of the portal requires you to enter identification and contact information. Third party organizations

such as law firms, trade associations, or customs brokers, should identify the full legal name of the organization they represent, and identify the primary point of contact for the submission. The remaining fields of the form are optional.

After entering the identification and contact information, you can complete the remainder of the questionnaire, or any portion of it by clicking ‘Next.’ You can comment on multiple products in a single entry, or submit multiple comments. You will be able to navigate through each screen of the form by clicking ‘Next,’ with or without entering a response to each field on an individual screen or page. Additionally, you will be able to upload documents at the end of the form and designate whether USTR should treat the documents as business confidential or public information.

For uploads containing BCI, the file name of the business confidential version should begin with the characters ‘BCI’. Any page containing BCI must be clearly marked ‘BUSINESS CONFIDENTIAL’ on the top of that page and the submission should clearly indicate, via brackets, highlighting, or other means, the specific information that is BCI. If you request business confidential treatment, you must certify in writing that disclosure of the information would endanger trade secrets or profitability, and that the information would not customarily be released to the public. Parties uploading attachments containing BCI also must submit a public version of their

comments. The file name of the public version, which must be uploaded on <https://comments.ustr.gov/s/>, should begin with the character ‘P’. The ‘BCI’ and ‘P’ should be followed by the name of the person or entity submitting the comments or rebuttal comments. If these procedures are not sufficient to protect BCI or otherwise protect business interests, please contact the USTR Section Hotline 301 line at (202) 395–5725 to discuss whether alternative arrangements are possible. USTR will post attachments uploaded to the docket for public inspection, except for attachments marked as business confidential.

You can view all public submissions on the USTR portal at <https://comments.ustr.gov/s/>.

**Greta Peisch,**

*General Counsel, Office of the United States Trade Representative.*

**Annex**

**Note:** All products that are classified in the eight-digit subheadings of the Harmonized Tariff Schedule of the United States (HTSUS) that are listed in this Annex are covered by the proposed action. The product descriptions that are contained in this Annex are provided for informational purposes only, and are not intended to delimit in any way the scope of the proposed action. Any questions regarding the scope of a particular HTSUS subheading should be referred to U.S. Customs and Border Protection. In the product descriptions, the abbreviation “nesoi” means “not elsewhere specified or included”.

HTSUS subheading	Product description
0306.16.00 .....	Cold-water shrimps and prawns, cooked in shell or uncooked, dried, salted or in brine, frozen.
0306.17.00 .....	Other shrimps and prawns, cooked in shell or uncooked, dried, salted or in brine, frozen.
0307.51.00 .....	Octopus, live, fresh or chilled.
0307.52.00 .....	Octopus, frozen.
0307.59.01 .....	Octopus, dried, salted or in brine.
1605.21.05 .....	Shrimp & prawns not in airtight containers: Fish meat and prepared meals.
1605.21.10 .....	Shrimp & prawns not in airtight containers: Other than fish meat and prepared meals.
1605.55.05 .....	Octopus, as containing fish meat or prepared meals.
1605.55.60 .....	Octopus, prepared or preserved.
4202.21.90 .....	Handbags, with or without shoulder strap or without handle, with outer surface of leather, composition or patent leather, nesoi, over \$20 ea.
4202.22.15 .....	Handbags, with or without shoulder straps or without handle, with outer surface of sheeting of plastics.
4203.30.00 .....	Belts and bandoliers with or without buckles, of leather or of composition leather.
6402.99.31 .....	Footwear w/outer soles & uppers of rubber or plastics, nesoi, n/cov. ankle, w/ext. surf. of uppers o/90% rubber or plastics, nesoi.
6403.51.30 .....	Footwear w/outer soles and uppers of leather, nesoi, covering the ankle, welt.
6403.51.60 .....	Footwear w/outer soles and uppers of leather, nesoi, covering the ankle, n/welt, for men, youths and boys.
6403.51.90 .....	Footwear w/outer soles and uppers of leather, nesoi, covering the ankle, n/welt, for persons other than men, youths and boys.
6403.59.15 .....	Turn or turned footwear w/outer soles and uppers of leather, not covering the ankle.
6403.59.30 .....	Footwear w/outer soles and uppers of leather, not covering the ankle, welt, nesoi.
6403.59.60 .....	Footwear w/outer soles and uppers of leather, not cov. ankle, n/welt, for men, youths and boys.
6403.59.90 .....	Footwear w/outer soles and uppers of leather, not cov. ankle, n/welt, for persons other than men, youths and boys.
6403.91.90 .....	Footwear w/outer soles of rubber/plastics/comp. leather & uppers of leather, cov. ankle, n/welt, for persons other than men/youths/boys.
6403.99.60 .....	Footwear w/outer soles of rubber/plastics/comp. leather & uppers of leather, n/cov. ankle, n/welt, for men, youths and boys, nesoi.

HTSUS subheading	Product description
6403.99.90 .....	Footwear w/outer soles of rubber/plastics/comp. leather & uppers of leather, n/cov. ankle, for women/child./infants, val. over \$2.50/pair.
6404.19.39 .....	Footwear w/outer sole rub./plast. & upp. textile, nesoi, w/open toes/heels or slip-on, >10% by wt. rub./plast. not subj note 5 ch 64.
6404.20.40 .....	Footwear w/outer soles of leather/comp. leath., n/o 50% by wt. rub./plast. or rub./plast./text. & 10%+ by wt. rub./plast., val. o/\$2.50/pr.
6404.20.60 .....	Footwear w/outer soles of leather/comp. leather & uppers of textile, nesoi.
6405.90.90 .....	Footwear, nesoi, w/outer soles and uppers o/than leather or comp. leather, not disposable.
6504.00.60 .....	Hats and headgear, plaited or assembled from strips of veg. fibers or unspun fibrous veg. materials and/or paper yarn, not sewed.
6505.00.04 .....	Hats and headgear of fur felt made from hat forms and hat bodies of 6501.
6505.00.08 .....	Hats and headgear made from hat forms and hat bodies of 6501, except of fur felt.
6505.00.15 .....	Hats and headgear, of cotton and/or flax, knitted.
6505.00.30 .....	Hats and headgear, of wool, knitted or crocheted or made up from knitted or crocheted fabric.
6505.00.60 .....	Hats and headgear, of man-made fibers, knitted or crocheted or made up from knitted or crocheted fabrics, not in part of braid.
7013.99.50 .....	Glassware for toilet/office/indoor decor. or similar purposes, nesoi, valued over \$0.30 but n/over \$3 each.
7013.99.80 .....	Glassware for toilet/office/indoor decor. or similar purposes, nesoi, n/cut or engraved, valued over \$3 but n/over \$5 each.
7013.99.90 .....	Glassware for toilet/office/indoor decor. or similar purposes, nesoi, n/cut or engraved, valued over \$5 each.

[FR Doc. 2021-06617 Filed 3-30-21; 8:45 am]

BILLING CODE 3290-F1-P

## OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE

[Docket Number USTR-2021-0002]

### Proposed Action in Section 301 Investigation of Austria's Digital Services Tax

**AGENCY:** Office of the United States Trade Representative.

**ACTION:** Request for comments and notice of public hearing.

**SUMMARY:** The Office of the United States Trade Representative (USTR) requests written comments regarding a potential trade action in connection with the Section 301 investigation of Austria's Digital Services Tax (DST). USTR also will convene virtual public hearings and accept rebuttal comments in relation to the potential action.

**DATES:**

*April 21, 2021:* To be assured of consideration, submit requests to appear at a hearing, along with a summary of the testimony, by this date.

*April 30, 2021:* To be assured of consideration, submit written comments by this date.

*May 3, 2021:* Multi-jurisdictional virtual hearing on proposed actions.

*May 10, 2021:* To be assured of consideration, submit multi-jurisdictional hearing rebuttal comments by this date.

*May 11, 2021 at 9:30 a.m.:* Virtual hearing on Austria DST proposed action.

*May 18, 2021:* To be assured of consideration, submit Austria DST hearing rebuttal comments by this date.

**ADDRESSES:** Submit documents in response to this notice, including written comments and hearing appearance requests, through the online USTR portal: <https://comments.ustr.gov/s/>.

**FOR FURTHER INFORMATION CONTACT:** For questions concerning the investigation, please contact Ben Allen or Patrick Childress, Assistant General Counsels at (202) 395-9439 and (202) 395-9531, respectively; Robert Tanner, Director, Services and Investment at (202) 395-6125; or Michael Rogers, Director, Europe and the Middle East at (202) 395-2684. For issues with on-line submissions, please contact the USTR Section 301 line at (202) 395-5725.

**SUPPLEMENTARY INFORMATION:**

**I. Proceedings in the Investigation**

Austria has adopted a DST that imposes a 5% tax on gross revenues from digital advertising services provided in Austria. The DST applies only to companies with annual global revenues of €750 million or more, and annual revenues from digital advertising services in Austria of €25 million or more.

On June 2, 2020, the U.S. Trade Representative initiated an investigation of Austria's DST pursuant to section 302(b)(1)(A) of the Trade Act of 1974, as amended (Trade Act). See 85 FR 34709 (June 5, 2020) (notice of initiation). The notice of initiation solicited written comments on, *inter alia*, the following aspects of Austria's DST: Discrimination against U.S. companies; retroactivity; and possibly unreasonable tax policy. With respect to tax policy, USTR solicited comments on, *inter alia*, whether the DST diverged from principles reflected in the U.S. and international tax systems including extraterritoriality; taxing revenue not

income; and a purpose of penalizing particular technology companies for their commercial success. Interested persons filed over 380 written submissions in response. The public submissions are available on [www.regulations.gov](http://www.regulations.gov) in docket number USTR-2020-0022.

Under section 303 of the Trade Act, the U.S. Trade Representative requested consultations with the government of Austria regarding the issues involved in the investigation. Consultations were held on December 21, 2020.

Based on information obtained during the investigation, USTR prepared a comprehensive report on Austria's DST (Austria DST Report). The Austria DST Report is posted on the USTR website at <https://ustr.gov/issue-areas/enforcement/section-301-investigations/section-301-digital-services-taxes>. The report includes a full description of Austria's DST, and supports findings that Austria's DST is unreasonable and discriminatory and burdens or restricts U.S. commerce.

On January 14, 2021, based on the information obtained during the investigation and the advice of the Section 301 Committee, the U.S. Trade Representative determined that Austria's DST is unreasonable or discriminatory and burdens or restricts U.S. commerce, and therefore is actionable under sections 301(b) and 304(a) of the Trade Act (19 U.S.C. 2411(b) and 2414(a)). See 86 FR 6406 (January 21, 2021).

**II. Proposed Action**

Section 301(b) provides that upon determining that the acts, policies, and practices under investigation are actionable and that action is appropriate, the U.S. Trade Representative shall take all appropriate