meeting, to have a copy of the agenda faxed to you, or to get general information about ETAAC call Robin Marusin at 202–622–8184.

Terrence H. Lutes,

Acting Assistant Commissioner, Electronic Tax Administration.

[FR Doc. 99–14887 Filed 6–10–99; 8:45 am] BILLING CODE 4830–01–U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Advisory Group to the Commissioner of Internal Revenue; Meeting

AGENCY: Internal Revenue Service (IRS),

Treasury. **ACTION:** Notice.

SUMMARY: The IRS Advisory Council (IRSAC) will hold a public meeting on the IRS modernization; taxpayer burden reduction efforts; performance measures; filing season overview and planning; and IRS automated information tools.

DATES: The meeting will be held, Wednesday, June 30, 1999.

ADDRESSES: The meeting will be held in Room 3313, Main Building, 1111 Constitution Avenue, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT:

Lorenza Wilds; Office of Public Liaison and Small Business Affairs, CL:PL, Room 7559 IR, 1111 Constitution Avenue, N.W., Washington, DC 20224, telephone 202–622–5188 not a toll-free number. E-mail address: *public __liaison@ccgate.hq.irs.gov.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that a public meeting of the IRSAC will be held on Wednesday, June 30, 1999, beginning at 9 am in Room 3313, main building, 1111 Constitution Avenue, NW, Washington, DC 20225.

Last minute changes to the agenda or order of topic discussion are possible and could prevent effective advance notice. The meeting will be in a room that accommodates approximately 50 people, including IRSAC members and IRS officials. Due to the limited space and security specifications, please call Lorenza Wilds to confirm your attendance. Ms. Wilds can be reached at (202) 622-5188 (not toll-free). Attendees are encouraged to arrive at least 30 minutes prior to the starting time of the meeting, to allow enough time to clear security at the 1111 Constitution Avenue, N.W., entrance. If you would like for the IRSAC to consider a written

statement, please call (202) 622–5081, write to Merci del Toro, Office of Public Liaison, CL:PL, Internal Revenue Service, 1111 Constitution Avenue, N.W., Room 7559 IR, Washington, D.C. 20224, or E-mail at *public_liaison@ccgate.hq.irs.gov.

Dated: June 8, 1999.

Susanne M. Sottile,

Designated Federal Official, National Director, Office of Public Liaison and Small Business Affairs.

[FR Doc. 99–14888 Filed 6–10–99; 8:45 am] BILLING CODE 4830–01–U

DEPARTMENT OF VETERANS AFFAIRS

Summary of Precedent Opinions of the General Counsel

AGENCY: Department of Veterans Affairs. **ACTION:** Notice.

SUMMARY: The Department of Veterans Affairs (VA) is publishing a summary of legal interpretations issued by the Department's General Counsel involving veterans' benefits under laws administered by VA. These interpretations are considered precedential by VA and will be followed by VA officials and employees in future claim matters. The summary is published to provide the public, and, in particular, veterans' benefit claimants and their representatives, with notice of VA's interpretation regarding the legal matter at issue.

FOR FURTHER INFORMATION CONTACT: Jane L. Lehman, Chief, Law Library, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273–6558.

SUPPLEMENTARY INFORMATION: VA regulations at 38 CFR 2.6(e)(9) and 14.507 authorize the Department's General Counsel to issue written legal opinions having precedential effect in adjudications and appeals involving veterans' benefits under laws administered by VA. The General Counsel's interpretations on legal matters, contained in such opinions, are conclusive as to all VA officials and employees not only in the matter at issue but also in future adjudications and appeals, in the absence of a change in controlling statute or regulation or a superseding written legal opinion of the General Counsel.

VA publishes summaries of such opinions in order to provide the public with notice of those interpretations of the General Counsel that must be followed in future benefit matters and to assist veterans' benefit claimants and their representatives in the prosecution of benefit claims. The full text of such opinions, with personal identifiers deleted, may be obtained by contacting the VA official named above.

VAOPGCPREC 01-99

Questions Presented

- a. May compensation be paid under 38 U.S.C. 1151 for disability incurred or aggravated as the result of a sexual assault by a Department of Veterans Affairs (VA) physician which occurred while a veteran was receiving an examination or medical treatment at a VA facility?
- b. May compensation be paid under 38 U.S.C. 1151 for a psychiatric disability incurred or aggravated as the result of a VA examination or medical treatment, or is compensation under those provisions limited to incurrence or aggravation of physical disability? *Held:*
- a. Section 1151 of title 38, United States Code, as applicable to claims filed before October 1, 1997, does not authorize payment of compensation for disability incurred or aggravated as the result of a sexual assault by a Department of Veterans Affairs (VA) physician which occurred while a veteran was receiving treatment or an examination at a VA facility. For purposes of compensation under those provisions, the disability must result from the medical treatment or examination itself and not from independent causes occurring coincident with the treatment or examination. A sexual assault generally would not constitute medical treatment or examination within the meaning of 38 U.S.C. 1151 and would not provide a basis for compensation under those provisions. However, if the actions or procedures alleged to have constituted an assault would otherwise be within the ordinary meaning of the terms "medical treatment or "examination," then compensation may be payable under section 1151. Accordingly, it may be necessary to make factual determinations in individual cases as to whether the actions or procedures alleged to have caused disability constituted part of "medical treatment" or "examination" or were independent actions merely coincidental with such treatment or examination. b. VA may pay compensation under
- b. VA may pay compensation under 38 U.S.C. 1151 for psychiatric disability due to a disease or injury incurred or aggravated as a result of VA hospitalization, medical or surgical treatment, examination, or vocational rehabilitation.

Effective Date: February 16, 1999.

VAOPGCPREC 02-99

Redesignated Advisory Opinion VAOPGCADV 08-99

Date: April 7, 1999.

VAOPGCPREC 03-99

Question Presented

What is the proper effective date of the award and date of commencement of payment for a monetary allowance for spina bifida awarded under 38 U.S.C. 1805 in a case where the claim for such benefits was filed prior to November 21, 1997 (the date of enactment of Pub. L. No. 105–114, which amended 38 U.S.C. 1806 retroactive to October 1, 1997), or prior to October 1, 1997 (the date 38 U.S.C. 1805 and 1806 became effective)?

Held

Section 1806 of title 38, United States Code, as amended by Pub. L. No. 105-114, governs the determination of the effective date and date of commencement of payment for any monetary allowance awarded under 38 U.S.C. 1805 for spina bifida in children of Vietnam veterans. Although Pub. L. No. 105-114 was enacted on November 21, 1997, Congress expressly provided that the amendment to section 1806 would be retroactive to October 1, 1997, when 38 U.S.c. 1805 and 1806 first became effective. Because Congress expressly prescribed the retroactive reach of Pub. L. 105-114, the judicial default rules stated in Landgraf v. USI Film Products, 511 U.S. 244 (1994) and Karnas v. Derwinski, 1 Vet. App. 308

(1991), are inapplicable. Accordingly, the provisions the provisions of section 1806, as amended, would govern the effective date and date of commencement of payment of any award under section 1805, including awards based on claims filed prior to October 1, 1997. The proper effective date and date of commencement of payment in any particular case must be determined by application of the statutory provisions referenced in section 1806, as amended.

Effective Date: March 26, 1999. By Direction of the Secretary.

Leigh A. Bradley,

Genenral Counsel.

[FR Doc. 99–14915 Filed 6–10–99; 8:45 am] BILLING CODE 8320–01–M