

After consideration of all relevant material presented, including the Board's recommendation, and other information, it is found that this interim final rule, as hereinafter set forth, will tend to effectuate the declared policy of the Act.

This rule invites comments on revising the requirements regarding inedible almonds currently prescribed under the California almond marketing order. Any comments received will be considered prior to finalization of this rule.

Pursuant to 5 U.S.C. 553, it is also found and determined upon good cause that it is impracticable, unnecessary, and contrary to the public interest to give preliminary notice prior to putting this rule into effect and that good cause exists for not postponing the effective date of this rule until 30 days after publication in the **Federal Register** because: (1) This rule provides for alternative methods of determining handlers' inedible disposition obligations; (2) this rule should be in effect at the beginning of the crop year which begins on August 1, 1997, so that all handlers are provided the same opportunities under the order; (3) this change was unanimously recommended by the Board at a public meeting and interested parties had an opportunity to provide input; and (4) this rule provides for a 30-day comment period and any comments received will be considered prior to finalization of this rule.

List of Subjects in 7 CFR Part 981

Almonds, Marketing agreements, Nuts, Reporting and recordkeeping requirements.

For the reasons set forth in the preamble, 7 CFR part 981 is amended as follows:

PART 981—ALMONDS GROWN IN CALIFORNIA

1. The authority citation for 7 CFR part 981 continues to read as follows:

Authority: 7 U.S.C. 601–674.

2. In § 981.442, paragraph (a)(4) is amended by designating the existing text as paragraph (i) and adding a new paragraph (ii) to read as follows:

§ 981.442 Quality Control.

(a) * * *

(4) * * *

(ii) If a sufficient sample is not available for any lot of almonds, the handler may establish and substantiate, to the satisfaction of the Board, the received weight, the edible and inedible kernel weights, and the adjusted kernel weight by providing sufficient information as the Board may prescribe.

If the handler is only able to establish and substantiate the approximate received weight, an inedible disposition obligation of 10 percent of such received weight may be applied, upon agreement between the Board and the handler.

* * * * *

Dated: July 8, 1997.

Sharon Bomer Lauritsen,

Acting Director, Fruit and Vegetable Division.

[FR Doc. 97–18392 Filed 7–11–97; 8:45 am]

BILLING CODE 3410–02–P

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

7 CFR Part 981

[Docket No. A0–214–A7; FV93–981–1]

Almonds Grown In California; Order Amending the Marketing Order

AGENCY: Agricultural Marketing Service, USDA.

ACTION: Correction of final rule.

SUMMARY: This document contains a correction to the final rule published on June 26, 1996, (FR Doc. 96–16304). The final rule amended the marketing order (order) for California almonds and made corresponding changes to the administrative rules and regulations administered under the order.

EFFECTIVE DATE: July 1, 1997.

FOR FURTHER INFORMATION CONTACT: Mark A. Slupek, Marketing Specialist, Marketing Order Administration Branch, Fruit and Vegetable Division, AMS, USDA, room 2523–S, P.O. Box 96456, Washington, DC 20090–6456; telephone: 202–205–2830.

SUPPLEMENTARY INFORMATION:

Background

This final rule amended the order for California almonds. The amendments changed order provisions regarding: five definitions in the order; Almond Board of California nomination procedures, terms of office, qualification procedures, eligibility requirements, voting and tenure requirements; modifying creditable advertising provisions; revising volume control procedures; requiring handlers to maintain records in the State of California; authorizing interest or late payment charges on assessments paid late; providing for periodic continuance referenda; and made necessary conforming changes. That rule overlooked a change to an administrative reporting regulation which corresponded to the change made to the crop year definition. This rule makes that change.

Need for Correction

As published, the final regulations contain errors which may prove to be misleading and are in need of clarification.

List of Subjects in 7 CFR Part 981

Almonds, Marketing agreements, Nuts, Reporting and recordkeeping requirements.

Accordingly, 7 CFR part 981 is corrected by making the following correcting amendments:

PART 981—ALMONDS GROWN IN CALIFORNIA

1. The authority citation for 7 CFR part 981 continues to read as follows:

Authority: 7 U.S.C. 601–674.

§ 981.472 [Corrected]

2. In § 981.472, paragraph (a) is amended by removing the date “June 30” and adding in its place “July 31”.

Dated: July 8, 1997.

Robert C. Keeney,

Director, Fruit and Vegetable Division.

[FR Doc. 97–18391 Filed 7–11–97; 8:45 am]

BILLING CODE 3410–02–P

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

7 CFR Part 1220

[No. LS–97–005]

Soybean Promotion and Research: Amend the Order to Adjust Representation on the United Soybean Board

AGENCY: Agricultural Marketing Service, USDA.

ACTION: Final rule.

SUMMARY: This final rule adjusts the number of members for certain States on the United Soybean Board (Board) to reflect changes in production levels that have occurred since the Board was reapportioned in 1994. These adjustments are required by the Soybean Promotion and Research Order (Order) and result in an increase in Board membership from 59 to 62 effective with the Secretary's 1998 appointments.

EFFECTIVE DATE: August 13, 1997.

FOR FURTHER INFORMATION CONTACT: Ralph L. Tapp, Chief, Marketing Programs Branch; Livestock and Seed Division; Agricultural Marketing Service, USDA, STOP 0251; Room 2606–S; P.O. Box 96456; Washington, D.C. 20090–6456; telephone 202/720–1115.

SUPPLEMENTARY INFORMATION:

Executive Orders 12866 and 12988, and Regulatory Flexibility Act

This rule has been determined to be not significant for purposes of Executive Order 12866 and therefore has not been reviewed by the Office of Management and Budget (OMB).

This rule was reviewed under Executive Order 12988, Civil Justice Reform. It is not intended to have a retroactive effect. This rule would not preempt any State or local laws, regulations, or policies unless they present an irreconcilable conflict with this rule.

The Soybean Promotion, Research, and Consumer Information Act (Act) provides that administrative proceedings must be exhausted before parties may file suit in court. Under § 1971 of the Act, a person subject to the Order may file a petition with the Secretary stating that the Order, any provision of the Order, or any obligation imposed in connection with the Order, is not in accordance with law and requesting a modification of the Order or an exemption from the Order. The petitioner is afforded the opportunity for a hearing on the petition. After a hearing, the Secretary would rule on the petition. The Act provides that the district courts of the United States in any district in which such person is an inhabitant, or has his principal place of business, has jurisdiction to review the Secretary's ruling on the petition, if a complaint for this purpose is filed within 20 days after the date of the entry of the ruling.

Effect on Small Entities

The Agricultural Marketing Service has determined that this rule will not have a significant economic impact on a substantial number of small entities as defined by the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), because it only adjusts representation on the Board to reflect changes in production levels that have occurred since the Board was reappointed in 1994. As such, this change will not impact on persons subject to the program. There are an

estimated 381,000 soybean producers who pay assessments and an estimated 10,000 first purchasers who collect assessments, most of whom would be considered small entities under the criteria established by the Small Business Administration (13 CFR 121.601).

Background and Change

The Act (7 U.S.C. 6301–6311) provides for the establishment of a coordinated program of promotion and research designed to strengthen the soybean industry's position in the marketplace, and to maintain and expand domestic and foreign markets and uses for soybeans and soybean products. The program is financed by an assessment of 0.5 percent of the net market price of soybeans sold by producers. Pursuant to the Act, an Order was made effective July 9, 1991. The Order established a Board of 60 members. For purposes of establishing the Board, the United States was divided into 31 geographic units. Representation on the Board from each unit was determined by the level of production in each unit. The Secretary appointed the initial Board on July 11, 1991. The Board is composed of soybean producers.

Section 1220.201(c) of the Order provides that at the end of each three (3) year period, the Board shall review soybean production levels in the geographic units throughout the United States. The Board may recommend to the Secretary modification in the levels of production necessary for Board membership for each unit. At its March 1997 meeting the Board voted to recommend to the Secretary that no modification be made.

Section 1220.201(d) of the Order provides that at the end of each three (3) year period, the Secretary must review the volume of production of each unit and adjust the boundaries of any unit and the number of Board members from each such unit as necessary to conform with the criteria set forth in § 1220.201(e): (1) To the extent practicable, States with annual average soybean production of less than

3,000,000 bushels shall be grouped into geographically contiguous units, each of which has a combined production level equal to or greater than 3,000,000 bushels, and each such group shall be entitled to at least one member on the Board; (2) units with at least 3,000,000 bushels, but fewer than 15,000,000 bushels shall be entitled to one board member; (3) units with 15,000,000 bushels or more but fewer than 70,000,000 bushels shall be entitled to two Board members; (4) units with 70,000,000 bushels or more but fewer than 200,000,000 bushels shall be entitled to three Board members; and (5) units with 200,000,000 bushels or more shall be entitled to four Board members.

Representation on the Board, effective with this final rule, (62) is based on average production levels for the years 1992–1996 (excluding the crops in years in which production was the highest and in which production was the lowest) as reported by NASS. Board adjustment is effective with the 1998 nominations and appointments.

The number of geographical units remains at 30.

List of Subjects in 7 CFR Part 1220

Administrative practice and procedure, Advertising, Agricultural research, Marketing agreements, Soybeans and soybean products, Reporting and recordkeeping requirements.

For the reasons set forth in the preamble, Title 7, part 1220 is amended as follows:

PART 1220—SOYBEAN PROMOTION, RESEARCH, AND CONSUMER INFORMATION:

1. The authority citation for 7 CFR Part 1220 continues to read as follows:

Authority: 7 U.S.C. 6301–6311.

2. In § 1220.201, the table immediately following paragraph (a) is revised to read as follows:

§ 1220.201 Membership of board.

* * * * *

Unit	No. of members
Illinois	4
Iowa	4
Minnesota	4
Indiana	4
Missouri	3
Ohio	3
Arkansas	3
Nebraska	3
South Dakota	3
Mississippi	2

Unit	No. of members
Kansas	2
Louisiana	2
Tennessee	2
North Carolina	2
Kentucky	2
Michigan	2
North Dakota	2
Maryland	2
Wisconsin	2
Virginia	1
Georgia	1
South Carolina	1
Alabama	1
Delaware	1
Texas	1
Pennsylvania	1
Oklahoma	1
New Jersey	1
Eastern Region (New York, Massachusetts, Connecticut, Florida, Rhode Island, Vermont, New Hampshire, Maine, West Virginia, District of Columbia, and Puerto Rico	
Western Region (Montana, Wyoming, Colorado, New Mexico, Idaho, Utah, Arizona, Washington, Oregon, Nevada, California, Hawaii, and Alaska)	1

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Dated: July 9, 1997.

Barry L. Carpenter,

Director, Livestock and Seed Division.

[FR Doc. 97-18390 Filed 7-11-97; 8:45 am]

BILLING CODE 3410-02-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 31, and 40

[TD 8723]

RIN 1545-AS79

Federal Tax Deposits by Electronic Funds Transfer

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final regulations relating to the deposit of Federal taxes by electronic funds transfer (EFT). The regulations provide rules regarding which taxpayers must make deposits by EFT, the types of Federal taxes that must be deposited by EFT, and when deposits by EFT must begin. The regulations affect taxpayers required to make deposits of Federal taxes by EFT. The final regulations reflect changes to the Internal Revenue Code of 1986 (Code) made by the North American Free Trade Agreement Implementation Act and the Small Business Job Protection Act of 1996.

DATES: The final regulations are effective July 14, 1997. For dates of

applicability of these regulations, see § 31.6302-1(h)(2).

FOR FURTHER INFORMATION CONTACT:

Vincent G. Surabian, 202-622-6232 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 523 of the North American Free Trade Agreement Implementation Act, Pub. L. 103-182, 107 Stat. 2057 (December 8, 1993), amended section 6302 of the Code by enacting a new subsection (h) requiring the Secretary of the Treasury to prescribe such regulations as may be necessary for the development and implementation of an EFT system to be used for the collection of depository taxes.

On July 11, 1994, the IRS published temporary regulations (TD 8553) in the **Federal Register** (59 FR 35414) relating to the deposit of Federal taxes by EFT. A notice of proposed rulemaking (IA-03-94) cross-referencing the temporary regulations was also published in the **Federal Register** for the same day (59 FR 35418). Subsequently, on March 21, 1996, additional temporary regulations (TD 8661) were published in the **Federal Register** (61 FR 11548) as well as a notice of proposed rulemaking (IA-03-94, 61 FR 11595) that both cross-referenced the temporary regulations published that day and amended the notice of proposed rulemaking published July 11, 1994. Many written comments were received in response to these notices of proposed rulemaking. A public hearing on the 1994 notice was held on October 3, 1994. There were no requests for a public hearing on the 1996 notice and none was held.

Section 1809 of the Small Business Job Protection Act of 1996, Pub. L. 104-188, 110 Stat. 1755 (August 20, 1996), delayed the date by which certain taxpayers must begin EFT deposits.

After consideration of all comments, the regulations proposed by IA-03-94 are adopted as revised by this Treasury decision, and the corresponding temporary regulations are removed. The revisions are discussed below.

Explanation of Provisions

Under the temporary regulations, the requirement to deposit by EFT is based on the taxpayer's total deposits of certain taxes during certain "determination periods." If the taxpayer's deposits of the taxes during a determination period exceed a prescribed dollar threshold, the taxpayer must use EFT to make deposits on and after the date prescribed in the temporary regulations.

Delay in January 1, 1997, Start-Up Date

The Small Business Job Protection Act of 1996 provides that taxpayers first required by the temporary regulations to deposit by EFT for return periods beginning on and after January 1, 1997, need not begin to deposit by EFT until July 1, 1997. The final regulations provide that these taxpayers must use EFT to make deposits that are due on or after July 1, 1997, and relate to return periods beginning on or after January 1, 1997. For example, a corporation to which this rule applies, and which files its income tax returns on a calendar year basis, must use EFT to make corporate and estimated income tax deposits that are due on or after July 1, 1997. Thus, the corporation's September 15, 1997,