

# Notices

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This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

## DEPARTMENT OF AGRICULTURE

### Office of the Secretary

#### State of Wisconsin Department of Commerce Brownfields Initiative; Determination of Primary Purpose of Program Payments for Consideration as Excludable From Income Under Section 126 of the Internal Revenue Code of 1954

**AGENCY:** Office of the Secretary, USDA.

**ACTION:** Notice of determination.

**SUMMARY:** The Secretary of Agriculture has determined that all State cost-share payments made to individuals as part of a Brownfields Grant are made primarily for the purpose of restoring the environment. This determination is made in accordance with section 126 of the Internal Revenue Code of 1954, as amended (2 U.S.C. 126). The determination permits recipients of these cost-share payments to exclude them from gross income to the extent allowed by the Internal Revenue Service.

**FOR FURTHER INFORMATION CONTACT:** Jason Scott, Development Consultant; Department of Commerce, Brownfields Grant Program, 201 West Washington Avenue, Madison, Wisconsin 53707-7970; or Mark W. Berkland, Director, Conservation Operations Division, USDA Natural Resources Conservation Service, Post Office Box 2890, Washington, DC 20013.

**SUPPLEMENTARY INFORMATION:** Section 126 of the Internal Revenue Code of 1954, as amended (26 U.S.C. 126), provides that certain payments made to persons under State conservation programs may be excluded from the recipient's gross income for Federal income tax purposes, if the Secretary of Agriculture determines that payments are made "primarily for the purpose of conserving soil and water resources, protecting or restoring the environment, improving forests, or providing a habitat

for wildlife." The Secretary of Agriculture evaluates these conservation programs on the basis of criteria set forth in 7 CFR Part 14, and makes a "primary purpose" determination for the payments made under each program. Before there may be an exclusion, the Secretary of the Treasury must determine that payments made under these conservation programs do not substantially increase the annual income derived from the property benefited by the payments.

### Procedural Matters

The authorizing legislation, regulations, and operating procedures regarding the Wisconsin Department of Commerce's Brownfields Grant Program have been examined using the criteria set forth in 7 CFR Part 14. The Secretary of Agriculture has concluded that the cost-share payments made for the implementation of best management practices under this program are made primarily for the purpose of restoring the environment.

A "Record of Decision, Wisconsin Department of Commerce's Brownfields Grant Program, Primary Purpose Determination for Federal Tax Purposes" has been prepared and is available upon request from Jason Scott; Program Director; Wisconsin Department of Commerce, Brownfields Grant Program, 5th floor, 201 West Washington Avenue, Post Office Box 7970, Madison, Wisconsin 53707-7970; or from Mark W. Berkland, Director, Conservation Operations Division, USDA Natural Resources Conservation Service; Post Office Box 2890, Washington, DC 20013.

### Determination

As required by section 126(b) of the Internal Revenue Code of 1954, as amended, I have examined the authorizing legislation, regulations, and operating procedures regarding the Wisconsin Department of Commerce's Brownfields Grant Program. In accordance with the criteria set out in 7 CFR Part 14, I have determined that all cost-share payments for the implementation of projects under the Brownfields Grant Program are primarily for the purpose of restoring the environment. Subject to further determination by the Secretary of the Treasury, this determination permits payment recipients to exclude from gross income, for Federal income tax

purposes, all or part of such cost-share payments made under said program.

Signed in Washington, DC on April 9, 2001.

**Ann M. Veneman,**

*Secretary, United States Department of Agriculture.*

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**BILLING CODE 3410-16-P**

## DEPARTMENT OF AGRICULTURE

### Food and Nutrition Service

#### Agency Information Collection Activities: Proposed Collection; Comment Request—Food Stamp Program Form FNS-521, Food Coupon Deposit Document

**AGENCY:** Food and Nutrition Service, USDA.

**ACTION:** Notice and request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the Food and Nutrition Service is publishing for public comment a summary of a proposed information collection. The proposed collection is a reinstatement, with change, of a previously approved information collection of the Food Stamp Program for which approval expired on January 31, 2001. The Food Stamp Act of 1977, as amended, requires that all verified and encoded redemption certificates accepted by insured financial institutions from authorized retail food stores shall be forwarded with the corresponding coupon deposits to the Federal Reserve Bank along with the accompanying Food Coupon Deposit Document (Form FNS-521). Requirements in the Food Stamp Program Regulations are the basis for the information collected on Form FNS-521.

**DATES:** Comments on this notice must be received by June 25, 2001 to be assured of consideration.

**ADDRESSES:** Send comments and requests for copies of this information collection to Karen J. Walker, Chief, Redemption Management Branch, Benefit Redemption Division, Food and Nutrition Service, USDA, 3101 Park Center Drive, Room 404, Alexandria, VA 22302.

Comments are invited on: (a) Whether the proposed collection of information