

Authority: 7 U.S.C. 147a, 150ee, 161, 162, and 450; 19 U.S.C. 1306; 21 U.S.C. 111, 114a, 134a, 134b, 134c, 134f, 136, and 136a; 31 U.S.C. 9701; 42 U.S.C. 4331, and 4332; 7 CFR 2.22, 2.80, and 371.2(d).

4. In § 94.5, paragraph (f)(1), a new sentence would be added at the end of the paragraph to read as follows:

**§ 94.5 Regulation of certain garbage.**

\* \* \* \* \*

(f)(1) \* \* \* *Provided that*, cruise ships may dispose of regulated garbage in landfills at Alaskan ports if the cruise ships do not have prohibited or restricted meat or animal products on board at the time they enter Alaskan waters for the cruise season, and if the cruise ships remain in Alaskan or Canadian waters for the entire cruise season.

\* \* \* \* \*

Done in Washington, DC, this 2nd day of April 1996.

Lonnie J. King,

*Administrator, Animal and Plant Health Inspection Service.*

[FR Doc. 96-8472 Filed 4-4-96; 8:45 am]

BILLING CODE 3410-34-P

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[FI-47-92]

RIN 1545-AR76

#### Reissuance of Mortgage Credit Certificates; Hearing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of public hearing on proposed rulemaking.

**SUMMARY:** This document provides notice of a public hearing on proposed regulations relating to implementing a provision of the Tax Reform Act of 1984 permitting the reissuance of mortgage credit certificates.

**DATES:** The public hearing will be held on Wednesday, May 22, 1996, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by Wednesday, May 1, 1996.

**ADDRESSES:** The public hearing will be held in the Internal Revenue Service Commissioner's Conference Room, Room 3313, Internal Revenue Building, 1111 Constitution Avenue, N.W., Washington, D.C. 20044. Requests to speak and outlines of oral comments should be mailed to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Attn: CC:DOM:CORP:R

[FI-47-92], Room 5228, Washington, D.C., 20044.

**FOR FURTHER INFORMATION CONTACT:** Evangelista Lee of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-8452 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is proposed amendments to the Income Tax Regulations under section 25 of the Internal Revenue Code. The proposed regulations appeared in the Federal Register for Wednesday, December 22, 1993 (58 FR 67745).

The rules of § 601.601(a)(3) of the "Statement of Procedural Rules" (26 CFR Part 601) shall apply with respect to the public hearing. Persons who have submitted written comments within the time prescribed in the notice of proposed rulemaking and who also desire to present oral comments at the hearing on the proposed regulations should submit not later than Wednesday, May 1, 1996, an outline of the oral comments/testimony to be presented at the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answer thereto.

Because of controlled access restrictions, attenders cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying. Copies of the agenda will be available free of charge at the hearing.

Cynthia E. Grigsby,

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

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#### 26 CFR Part 1

[EE-53-95]

RIN 1545-AT95

#### Requirements for Tax Exempt Section 501(c)(5) Organizations; Hearing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of public hearing on proposed rulemaking.

**SUMMARY:** This document announces a hearing on proposed regulations, published on December 21, 1995, which clarify requirements of section 501(c)(5)

to provide needed guidance to organizations as to the requirements an organization must meet in order to be exempt from tax.

**DATES:** The public hearing will be held on Wednesday, June 5, 1996, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by Wednesday, May 15, 1996.

**ADDRESSES:** The public hearing will be held in the Internal Revenue Service Commissioner's Conference Room, Room 3313, Internal Revenue Building, 1111 Constitution Avenue, N.W., Washington, D.C. 20044. Requests to speak and outlines of oral comments should be mailed to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Attn: CC:DOM:CORP:R [EE-53-95], Room 5228, Washington, D.C. 20044.

**FOR FURTHER INFORMATION CONTACT:** Evangelista Lee of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622-8452 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is proposed amendments to the Income Tax Regulations under section 501(c)(5) of the Internal Revenue Code. The proposed regulations appeared in the Federal Register for Thursday, December 21, 1995 (60 FR 66228).

The rules of § 601.601(a)(3) of the "Statement of Procedural Rules" (26 CFR Part 601) shall apply with respect to the public hearing. Persons who have submitted written comments within the time prescribed in the notice of proposed rulemaking and who also desire to present oral comments at the hearing on the proposed regulations should submit not later than Wednesday, May 15, 1996, an outline of the oral comments/testimony to be presented at the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answer thereto.

Because of controlled access restrictions, attenders cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying.