Authority: 7 U.S.C. 150aa–150jj, 151–167, and 1622n; 31 U.S.C. 9701; 7 CFR 2.22, 2.80, and 371.2(c).

PART 351—IMPORTATION OF PLANTS OR PLANT PRODUCTS BY MAIL

3. The authority citation for 7 CFR part 351 is revised to read as follows:

Authority: 7 U.S.C. 150bb, 150dd, 150ee, 160, and 162; 7 CFR 2.22, 2.80, and 371.2(c).

PART 372—NATIONAL ENVIRONMENTAL POLICY ACT IMPLEMENTING PROCEDURES

4. The authority citation for 7 CFR part 372 is revised to read as follows:

Authority: 42 U.S.C. 4321 *et seq.*; 40 CFR parts 1500–1508; 7 CFR parts 1b, 2.22, 2.80, 371.2, 371.2(m), 371.13(d), and 371.14(b).

Done in Washington, DC, this 27th day of May 1997.

Donald L. Luchsinger,
Acting Administrator, Animal and Plant Health Inspection Service.
[FR Doc. 97–14321 Filed 5–30–97; 8:45 am]
BILLING CODE 3410–34–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 33

[Docket No. 93–ANE–14; No. 33–ANE–01]

Special Conditions; Soloy Corporation, Soloy Dual Pac Engine (Formerly Soloy Dual Pac, Inc.)

AGENCY: Federal Aviation Administration, DOT.
ACTION: Final special conditions; correction.

SUMMARY: This document makes a correction to Final Special Conditions, 93–ANE–14, No. 33–ANE–01, applicable to Soloy Corporation, Soloy Dual Pac Engine (formerly Soloy Dual Pac, Inc.) that was published in the **Federal Register** on February 19, 1997 (62 FR 7335). Two minor typographical errors occurred, one in the subject heading and one in the **SUMMARY** section. This document corrects these errors. In all other respects, the original document remains the same.
DATES: Effective June 2, 1997.
SUPPLEMENTARY INFORMATION: A final special conditions applicable to Soloy Corporation, Soloy Dual Pac Engine (formerly Soloy Dual Pac, Inc.), was published in the **Federal Register** on February 19, 1997 (62 FR 7335). The following corrections are needed:

On page 7335, in the left column in the Special Conditions heading, the

word ''Formally'' should be changed to ''Formerly''.

On page 7335, in the left column under **SUMMARY**, first sentence, the word ''formally'' should be changed to ''formerly''.

Issued in Burlington, MA, on May 15, 1997.

Jay J. Pardee,
Manager, Engine and Propeller Directorate, Aircraft Certification Service.
[FR Doc. 97–14318 Filed 5–30–97; 8:45 am]
BILLING CODE 4910–13–U

DEPARTMENT OF THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

[T.D. ATF–390]

27 CFR Part 24

RIN 1512–AB65

Implementation of Public Law 104–188, Section 1702, Amendments Related to Revenue Reconciliation Act of 1990 (96R–028P)

AGENCY: Bureau of Alcohol, Tobacco and Firearms (ATF), Department of the Treasury.
ACTION: Temporary rule (Treasury decision).

SUMMARY: This temporary rule implements some of the provisions of the Small Business Job Protection Act of 1996. The new law made changes to the small producers' wine tax credit and wine bond provisions in the Internal Revenue Code of 1986. The wine regulations are amended to extend the application of the credit to ''transferees in bond'' (proprietors who store wine for a small producer but who do not hold title to such wine) in certain circumstances, and to make conforming changes to the bond computation instructions, which were also affected by the law change. In the Proposed Rules section of this **Federal Register**, ATF is also issuing a notice of proposed rulemaking inviting comments on the temporary rule for a 60-day period following the publication of this temporary rule.
EFFECTIVE DATES: The temporary regulations are retroactive to January 1, 1991. The regulations will remain in effect until superseded by final regulations.
ADDRESSES: Send written comments to: Chief, Wine, Beer & Spirits Regulations Branch, Bureau of Alcohol, Tobacco and Firearms, P.O. Box 50221, Washington, DC 20091–0221.

FOR FURTHER INFORMATION CONTACT:
Marjorie D. Ruhf, Wine, Beer & Spirits Regulations Branch, 650 Massachusetts Avenue, NW., Washington, DC 20226, (202) 927–8230.

SUPPLEMENTARY INFORMATION:

Background

Tax Credits for Certain Proprietors of Bonded Wine Premises

The Revenue Reconciliation Act of 1990, Title XI of Public Law 101–508, 104 Stat. 1388–400, was enacted on November 5, 1990. Section 11201 of this law increased the rate of tax on still wines and artificially carbonated wines removed from bonded premises or Customs custody on or after January 1, 1991. The tax rates on these products were increased by 90 cents per wine gallon. The law did not increase the tax rate on champagne and other sparkling wines.

In addition to the above-referenced increased rates of tax, section 11201 provided that small domestic producers of wine are entitled to a credit of up to 90 cents per wine gallon on the first 100,000 gallons of wine (other than champagne and other sparkling wines) removed for consumption or sale during a calendar year. This credit may be taken by a bonded wine premises proprietor who does not produce more than 250,000 gallons of wine in a given calendar year. The 90 cents per wine gallon credit is equivalent to the amount by which the tax on wine was increased by the Revenue Reconciliation Act of 1990. However, the full credit of 90 cents per gallon is reduced 1 percent ($.009 per gallon) for each thousand gallons of wine over 150,000 gallons which are produced in a year, until the full increased tax rate is reached.

On December 11, 1990, ATF issued regulations implementing the small producers' wine tax credit. *See* T.D. ATF–307, 55 FR 52723. The regulations appearing at 27 CFR 24.278 implement the tax credit for small domestic producers. The regulations in 27 CFR 24.279 explain the procedure for making adjustments to tax returns as a result of claiming an incorrect credit rate.

On August 9, 1991, ATF issued Industry Circular 91–9 to announce an ATF ruling (subsequently published as ATF Ruling 92–1 (A.T.F.Q.B. 1992–3, 55)), which held that the small producer's wine tax credit is available only to eligible proprietors engaged in the business of producing wine. A proprietor who has a basic permit to produce wine but does not produce wine during a calendar year may not take the small producers' wine tax credit on wine removed during