

Appropriations Act established and made immediately effective a new Federal minimum age of 21 for the sale of tobacco products. The Appropriations Act also directed FDA to issue this final rule to make conforming changes to its regulations. Accordingly, a Tribal summary impact statement is not required.

List of Subjects in 21 CFR Part 1140

Advertising, Labeling, Smoking, Tobacco.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 1140 is amended as follows:

PART 1140—CIGARETTES, SMOKELESS TOBACCO, AND COVERED TOBACCO PRODUCTS

■ 1. The authority citation for part 1140 is revised to read as follows:

Authority: 21 U.S.C. 301 *et seq.*; 21 U.S.C. 387a–1; Pub. L. 116–94, div. N, tit. I, sub. F, sec. 603, 133 Stat. 2534, 3123; Pub. L. 117–103, div. P, tit. I, sub. B, sec. 111(a), 136 Stat. 49, 789.

■ 2. Revise the heading for subpart B to read as follows:

Subpart B—Prohibition of Sale and Distribution to Persons Younger Than 21 Years of Age

§ 1140.14 [Amended]

■ 3. Amend § 1140.14 by:

■ a. Removing the number “18”, wherever it appears, and adding in its place the number “21”; and

■ b. Removing the number “26”, wherever it appears, and adding in its place the number “29”.

§ 1140.16 [Amended]

■ 4. Amend § 1140.16, in paragraph (c)(2)(ii), by removing the number “18” and adding in its place the number “21”.

Dated: August 15, 2024.

Robert M. Califf,

Commissioner of Food and Drugs.

[FR Doc. 2024–19481 Filed 8–29–24; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9999]

RIN 1545–BQ90

Statutory Disallowance of Deductions for Certain Qualified Conservation Contributions Made by Partnerships and S Corporations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction and correcting amendments.

SUMMARY: This document contains corrections to Treasury Decision 9999, which was published in the **Federal Register** on Friday, June 28, 2024. The document issued final regulations concerning the statutory disallowance rule enacted by the SECURE 2.0 Act of 2022 to disallow a Federal income tax deduction for a qualified conservation contribution made by a partnership or an S corporation after December 29, 2022, if the amount of the contribution exceeds 2.5 times the sum of each partner’s or S corporation shareholder’s relevant basis.

DATES: These corrections are effective on August 30, 2024. For dates of applicability see §§ 1.170A–14(o)(1), 1.170A–16(g)(2), 1.706–3(e), and 1.706–4(e)(2)(xiii) and (e)(3)(ii).

FOR FURTHER INFORMATION CONTACT: Concerning these final regulations under §§ 1.170A–14, 1.706–3, and 1.706–4, contact John Hanebuth or Benjamin Weaver at (202) 317–6850 (not a toll-free number); concerning the final regulations under § 1.170A–16 and issues regarding section 170 of the Internal Revenue Code (Code) other than section 170(h)(7), contact Elizabeth Boone at (202) 317–5100 or Hannah Kim at (202) 317–7003 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9999) that are the subject of this correction are under sections 170 and 706 of the Code.

Corrections to Publication

Accordingly, FR Doc. 2024–13844 (TD 9999) appearing on page 54284 in the **Federal Register** on Friday, June 28, 2024, is corrected to read:

1. On page 54288, in the third column, in the sixth line of footnote 2, the language “determining relative basis” is corrected to read “determining relevant basis”.

2. On page 54298, in the third column, the fifth line of the first full paragraph is corrected to read “extremely limited and that ninety”.

3. On page 54309, in the first column, in the fourth line from the bottom of the first partial paragraph the language “1.170A–14(n)” is corrected to read “1.170A–14(n)(4)”.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Corrections to the Regulations

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendments:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 1.170A–14 [Corrected]

■ **Par. 2.** Section 1.170A–14 is amended by:

- 1. Removing “\$12.50” in the first sentence of paragraph (m)(7)(ii)(E) and adding “\$12.50X” in its place;
- 2. Removing “\$19” in the eleventh sentence of paragraph (m)(7)(iii)(A) and adding “\$19X” in its place;
- 3. Removing “\$26.80 (\$26.80)” in paragraph (m)(7)(iii)(I) and adding “\$26.80X (\$26.80X)” in its place;
- 4. Removing “\$1,000” in paragraph (m)(7)(v)(A) and adding “\$1,000X” in its place;
- 5. Removing “\$1,000” in paragraph (m)(7)(v)(C)(2) and adding “\$1,000X” in its place;
- 6. Removing the language “\$1,000 portion LossProp’s adjusted basis that does not exceed LossProp’s \$1,000X value, plus all of the \$1,000” in paragraph (m)(7)(v)(D)(2) and adding the language “\$1,000X portion of LossProp’s adjusted basis that does not exceed LossProp’s \$1,000X value, plus all of the \$1,000X” in its place; and
- 7. Removing the word “requirement” in the third sentence of paragraph (n)(2)(v)(B)(2) and adding the word “requirements” in its place.

■ **Par 3.** Section 1.170A–16 is amended by revising paragraph (f)(6)(ii)(B)(1) to read as follows:

§ 1.170A–16 Substantiation and reporting requirements for noncash charitable contributions.

* * * * *

(f) * * *

(6) * * *

(ii) * * *

(B) * * *

(1) Made by a contributing partnership (as defined in § 1.170A-14(j)(3)(iii)) or contributing S corporation (as defined in § 1.170A-14(j)(3)(iv)); or

* * * * *

Oluwafunmilayo A. Taylor,

Section Chief, Publications & Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2024-18925 Filed 8-29-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Part 9

[Docket No. TTB-2023-0007; T.D. TTB-195; Re: Notice No. 225]

RIN 1513-AD03

Establishment of the San Luis Rey Viticultural Area

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Final rule; Treasury decision.

SUMMARY: The Alcohol and Tobacco Tax and Trade Bureau (TTB) establishes the approximately 97,733-acre “San Luis Rey” American viticultural area (AVA) in San Diego County, California. The San Luis Rey viticultural area lies entirely within the established South Coast viticultural area. TTB designates viticultural areas to allow vintners to better describe the origin of their wines and to allow consumers to better identify wines they may purchase.

DATES: This final rule is effective September 30, 2024.

FOR FURTHER INFORMATION CONTACT: Karen A. Thornton, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005; phone 202-453-1039, ext. 175.

SUPPLEMENTARY INFORMATION:

Background on Viticultural Areas

TTB Authority

Section 105(e) of the Federal Alcohol Administration Act (FAA Act), 27 U.S.C. 205(e), authorizes the Secretary of the Treasury to prescribe regulations for the labeling of wine, distilled spirits, and malt beverages. The FAA Act provides that these regulations should, among other things, prohibit consumer deception and the use of misleading statements on labels and ensure that labels provide the consumer with adequate information as to the identity

and quality of the product. The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers the FAA Act pursuant to section 1111(d) of the Homeland Security Act of 2002, codified at 6 U.S.C. 531(d). In addition, the Secretary has delegated the functions and duties in the administration and enforcement of these provisions to the TTB Administrator through Treasury Order 120-01.

Part 4 of the TTB regulations (27 CFR part 4) authorizes TTB to establish definitive viticultural areas and regulate the use of their names as appellations of origin on wine labels and in wine advertisements. Part 9 of the TTB regulations (27 CFR part 9) sets forth standards for the preparation and submission to TTB of petitions for the establishment or modification of American viticultural areas (AVAs) and lists the approved AVAs.

Definition

Section 4.25(e)(1)(i) of the TTB regulations (27 CFR 4.25(e)(1)(i)) defines a viticultural area for American wine as a delimited grape-growing region having distinguishing features as described in part 9 of the regulations and, once approved, a name and a delineated boundary codified in part 9 of the regulations. These designations allow vintners and consumers to attribute a given quality, reputation, or other characteristic of a wine made from grapes grown in an area to the wine’s geographic origin. The establishment of AVAs allows vintners to describe more accurately the origin of their wines to consumers and helps consumers to identify wines they may purchase. Establishment of an AVA is neither an approval nor an endorsement by TTB of the wine produced in that area.

Requirements

Section 4.25(e)(2) of the TTB regulations (27 CFR 4.25(e)(2)) outlines the procedure for proposing an AVA and allows any interested party to petition TTB to establish a grape-growing region as an AVA. Section 9.12 of the TTB regulations (27 CFR 9.12) prescribes standards for petitions to establish or modify AVAs. Petitions to establish an AVA must include the following:

- Evidence that the area within the proposed AVA boundary is nationally or locally known by the AVA name specified in the petition;
- An explanation of the basis for defining the boundary of the proposed AVA;
- A narrative description of the features of the proposed AVA affecting viticulture, such as climate, geology,

soils, physical features, and elevation, that make the proposed AVA distinctive and distinguish it from adjacent areas outside the proposed AVA boundary;

- The appropriate United States Geological Survey (USGS) map(s) showing the location of the proposed AVA, with the boundary of the proposed AVA clearly drawn thereon;
- If the proposed AVA is to be established within, or overlapping, an existing AVA, an explanation that both identities the attributes of the proposed AVA that are consistent with the existing AVA and explains how the proposed AVA is sufficiently distinct from the existing AVA and therefore appropriate for separate recognition; and
- A detailed narrative description of the proposed AVA boundary based on USGS map markings.

San Luis Rey Petition

TTB received a petition from Rebecca Wood, managing member of Premium Vintners, LLC on behalf of Fallbrook Winery and other local vineyard owners and winemakers proposing the establishment of the “San Luis Rey” AVA in San Diego County, California. Premium Vintners, LLC, operates Fallbrook Winery and farms several vineyards within the proposed AVA. The proposed San Luis Rey AVA is located entirely within the established South Coast AVA (27 CFR 9.104) and covers approximately 97,733 acres. There are 44 commercially-producing vineyards covering a total of approximately 256 acres, along with 29 acres of planned vineyards. There are also 23 wineries within the proposed AVA.

According to the petition, the distinguishing features of the proposed San Luis Rey AVA are its topography, climate, and soils. The proposed AVA has low elevations that allow cool marine air from the Pacific Ocean to flow through the region, moderating temperatures. The mean elevation within the proposed AVA is 563 feet, and the average slope angle is 10 degrees. The low elevations and a terrain of gently rolling hills that are open to marine air almost eliminate the spring frosts that can affect vine growth at the beginning of the growing season. The petition also notes that afternoon breezes help to prevent fungal diseases resulting from the morning’s low cloud cover.

In the region north of the proposed San Luis Rey AVA, elevations are higher and slope angles are similar to those in the proposed AVA. In the region to the south, average elevations are lower and