

the immediate vicinity of, the taxpaid wine bottling house. Moreover, no such proprietor shall have more than one place of sale, as to each taxpaid wine bottling house, that shall be exempt from special tax under this section.

(b) *Place of exemption.* Unless the exemption is claimed elsewhere, it will be presumed that the exemption is claimed at the taxpaid wine bottling house where the wines are stored. If the proprietor wishes to be exempt from special tax with respect to sales at the proprietor's principal office rather than at the proprietor's taxpaid wine bottling house, the proprietor shall so notify the regional director (compliance) of the region in which the taxpaid wine bottling house is located. The notice shall be in writing, on letter size paper, and shall be submitted in triplicate. On approval, two copies will be returned to the proprietor, one to be filed at the proprietor's principal office, and the original will be retained by the regional director (compliance). Where the exemption is claimed for a place other than the taxpaid wine bottling house, special tax shall be paid at the taxpaid wine bottling house if sales are made there.

(c) *Exception.* Where the proprietor of a taxpaid wine bottling house consummates sales of wines to other dealers at the purchasers' places of business, through a delivery route salesman or otherwise, the proprietor of the taxpaid wine bottling house is required to pay special tax as a wholesale dealer in liquors at each place from which the proprietor conducts such selling operations.

(26 U.S.C. 5113)

Par. 18. New § 194.187b is added to read as follows:

§ 194.187b Coordination of taxes under 26 U.S.C. 5111 and 5121.

Effective January 1, 1988, special tax is not imposed concurrently under both 26 U.S.C. 5111(a) (relating to wholesale liquor sales) and 26 U.S.C. 5111(b) (relating to wholesale beer sales), nor under both 26 U.S.C. 5121(a) (relating to retail liquor sales) and 26 U.S.C. 5121(b) (relating to retail beer sales), with respect to a taxpayer's activities at a single place during a single tax year. (See § 194.72.)

(26 U.S.C. 5113(g), 5123(c))

PART 231—TAXPAID WINE BOTTLING HOUSES

Par. 19. The authority citation for Part 231 continues to read as follows:

Authority: 26 U.S.C. 5062, 5081, 5111, 5112, 5121, 5122, 5142, 5143, 5172, 5178, 5352, 5356,

5363, 5367, 5368, 5369, 5552, 5661, 6065, 7011, 7342, 7606, 7805.

Par. 20. The table of sections for Part 231 is amended to reflect the revision of the title of § 231.35, to read as follows:

• • • • •
231.35 Exemption from dealer's special taxes.
• • • • •

§ 231.32 [Amended]

Par. 21. Paragraph (a) of § 231.32 is amended by removing the second sentence.

Par. 22. The title, paragraph (a), and the informational statutory citation of § 231.35 are revised to read as follows:

§ 231.35 Exemption from dealer's special taxes.

(a) *Sales from taxpaid wine bottling house.* A proprietor of a taxpaid wine bottling house is not required to pay special (occupational) tax as a wholesale or retail dealer because of sales, at the proprietor's principal business office or at the taxpaid wine bottling house, of wine which at the time of sale is stored at the taxpaid wine bottling house or which had been removed therefrom and stored in a taxpaid storeroom operated in conjunction with the taxpaid wine bottling house. The proprietor shall have only one exemption from dealer's special tax for each taxpaid wine bottling house. The proprietor may designate, in writing to the regional director (compliance) that the proprietor's principal business office will be exempt from dealer's special tax; otherwise, the exemption will apply to the taxpaid wine bottling house.

(26 U.S.C. 5113)

PART 240—WINE

Par. 23. The authority citation for Part 240 continues to read as follows:

Authority: 5 U.S.C. 552(a); 26 U.S.C. 5001, 5008, 5041, 5042, 5044, 5061, 5062, 5081, 5111-5113, 5121, 5122, 5142, 5143, 5173, 5206, 5214, 5215, 5351, 5353, 5354, 5356, 5357, 5361, 5362, 5364-5373, 5381-5388, 5391, 5392, 5511, 5551, 5552, 5661, 5662, 5684, 6065, 6091, 6109, 6301, 6302, 6311, 6651, 6676, 7011, 7302, 7342, 7502, 7503, 7606, 7805, 7851; 31 U.S.C. 8301, 8303, 9304, 9306.

Par. 24. Section 240.578 is revised to read as follows:

§ 240.578 Contents of packages and bottles.

(a) *General.* Proprietors of bonded wine cellars shall be held strictly responsible for the correct determination of the quantity and alcohol content of wine removed. As required by § 240.173, appropriate and

accurate measures and instruments for measuring and testing the wine must be provided at each wine cellar.

(b) *Bottle or other container fill.* Proprietors shall fill bottles or other containers as nearly as possible to conform to the amount shown on the label or blown in the bottle or marked on any container other than a bottle; but in no event may the amount of wine contained in any individual bottle, due to lack of uniformity of the bottles, vary more than two percent from the amount stated to be contained therein; and further in such case there shall be substantially as many bottles overfilled as there are bottles underfilled for each lot of wine bottled.

(c) *Tax tolerance.* The net contents of bottles or other containers of wine in the same tax class filled during six consecutive tax return periods, as determined from the proprietor's fill test records, shall not vary by more than 0.5 percent from the net contents as stated on the bottles or other containers. The proprietor is liable for the tax on the entire amount of wine in the same tax class when that wine is removed from bond, without benefit of tolerance, when the fill of bottles or other containers exceeds such 0.5 percent for a period which consists of six consecutive tax returns, or when filling is not conducted in compliance with good commercial practice.

Signed: February 13, 1989.

Stephen E. Higgins,

Director.

Approved: March 2, 1989.

Salvatore R. Martoche,

Assistant Secretary (Enforcement).

[FR Doc. 89-7215 Filed 3-27-89; 8:45 am]

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DEPARTMENT OF THE INTERIOR

Minerals Management Service

30 CFR Parts 202, 203, 206, 210, and 212

43 CFR Part 3480

Coal Product Valuation Regulations

AGENCY: Minerals Management Service (MMS), Interior.

ACTION: Announcement of training seminars.

SUMMARY: The Minerals Management Service (MMS) hereby gives notice that it will conduct two training seminars at the location and on the dates identified below, on the new coal product valuation regulations that were

published in the **Federal Register** on January 13, 1989 (54 FR 1492). All solid mineral payors on Federal and Indian leases were informed of these training seminars in a letter dated March 23, 1989.

DATES: The seminars will be held from 8:30 a.m. to 4:30 p.m. each day on April 11, 1989, and April 25, 1989, at the Sheraton Hotel, 360 Union Boulevard, Lakewood, Colorado 80228, (303) 987-2000.

ADDRESS: See under **DATES** for location of seminars.

FOR FURTHER INFORMATION CONTACT: Milton K. Dial, Chief, Royalty Valuation and Standards Division, (303) 231-3184, FTS 326-3184, or Dennis C. Whitcomb, Chief, Rules and Procedures Branch (303) 231-3432, FTS 326-3432.

SUPPLEMENTARY INFORMATION: The new coal valuation regulations that were published in the **Federal Register** on January 13, 1989, amended and clarified existing regulations governing the valuation of coal for royalty computation purposes. The regulations govern the methods by which value is determined when computing coal royalties under Federal and Indian (tribal and allotted) coal leases (except leases on the Osage Indian Reservation, Osage County, Oklahoma).

The training seminars will include discussions on the following topics:

- Impact of the new regulations on coal valuation.
- Impact of the new regulations on coal transportation and washing allowances.
- Information collection requirements and reporting forms (MMS-4292, "Coal Washing Allowance Report," and MMS-4293, "Coal Transportation Allowance Report") required to support coal transportation and washing allowance deductions from royalties due. The forms will be reviewed in a "how-to-complete," step-by-step process.

Reservations

The training seminars are open to the public. Persons interested in attending one of these seminars should make a reservation by telephone on or before April 3, 1989, to Ms. Glenda Simpson, (303) 231-3549 or FTS 326-3549.

Telephone reservations should be confirmed in writing to Ms. Glenda Simpson, Minerals Management Service, Royalty Valuation and Standards Division, P.O. Box 25165, MS-653, Denver, Colorado 80225.

Persons requesting reservations should specify the seminar that they are interested in attending and the number of attendees. Due to space limitations,

the number of attendees may be limited at each seminar.

(Likewise, if insufficient interest is shown in attending either of the training sessions, such session may be canceled and alternate arrangements will be made for those who expressed interest.)

Reservations will be provided on a first-come-first-served basis.

Date: March 22, 1989.

Jerry D. Hill,

Associate Director for Royalty Management.

[FR Doc. 89-7252 Filed 3-27-89; 8:45 am]

BILLING CODE 4310-MR-M

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 72

(CGD 88-105)

Mariners/Light Lists

AGENCY: Coast Guard, DOT.

ACTION: Final rule.

SUMMARY: The Coast Guard is making an editorial change to the Marine Information regulations in Part 72 of Title 33 CFR to clarify the description of those aids to navigation contained in the Coast Guard Light Lists.

EFFECTIVE DATE: March 28, 1989.

FOR FURTHER INFORMATION CONTACT: Mr. Frank Parker, Navigation Rules and Information Branch, U.S. Coast Guard (202) 267-0357.

SUPPLEMENTARY INFORMATION: The purpose of this rulemaking is to clarify the description of those aids to navigation listed in the Coast Guard Light Lists. This editorial change, providing more accurate information concerning the contents of the Coast Guard Light Lists, is merely an administrative clarification. In accordance with 5 U.S.C. 553(a), therefore, a notice of proposed rulemaking was not published for these regulations. Further, since the editorial change is not a substantive rule, it will become effective upon publication.

Basis and Purpose

The editorial change removes the word "all" from the current regulation. The Light Lists provide a comprehensive listing of the official names, locations, characteristics, and general descriptions of aids to navigation maintained by or under authority of the U.S. Coast Guard. However, not all aids to navigation are listed in the Light Lists. Mooring buoys and special marks having no lateral significance such as fish net, dredging and racing buoys are not listed in the

Light Lists. Additionally, those private aids to navigation maintained under the authority of the U.S. Coast Guard, that are placed in navigable waters not used by general navigation are not included in the Light List. Therefore, in addition to removing the word "all", a new sentence is added to describe the types of aids to navigation which are not included in the Light List publications.

Drafting Information

The principle persons involved in drafting this rulemaking are Mr. Frank Parker, Project Manager, and Mrs. Christena Green, Project Attorney, Office of the Chief Counsel.

Evaluation

This final rule is considered to be non-major under Executive Order 12291 and non-significant under DOT regulatory policies and procedures (44 FR 11034; February 28, 1979). The economic impact of this final rule has been found to be so minimal, the Coast Guard certifies that it will not have a significant economic impact on a substantial number of small entities.

List of Subjects in 33 CFR Part 72

Government publications, Notice to Mariners and Light Lists, Navigation (water).

PART 72--[AMENDED]

In consideration of the foregoing, Part 72 of Title 33 Code of Federal Regulations is amended as follows:

1. The authority citation for Part 72 is revised to read as follows:

Authority: 14 U.S.C. 93, 49 CFR 1.46.

2. Section 72.05-1 is amended by revising paragraph (b) to read as follows:

§ 72.05-1 Purpose.

• • • • •

(b) The Light Lists contain the official name, location, characteristics, and general description of federal, state, and private aids to navigation maintained by or under authority of the U.S. Coast Guard, which are placed in navigable waters used by general navigation. The Light Lists do not contain information concerning private aids to navigation maintained under the authority of the U.S. Coast Guard, which are placed in navigable waters not used by general navigation; nor do they contain information concerning mooring buoys and some special marks having no lateral significance such as fish net, dredging, and racing buoys.

• • • • •