the United States as either ''in quota'' or ''out of quota'' sugar is, clearly, not domestically produced and hence, not subject to these provisions.

Conversely, sugar derived from imported sugar beets is subject to such restrictions. This differentiation in treatment is required by section 359b(b)(1) of the 1938 Act which provides, in part, that: ''By the beginning of each crop year, the Secretary shall establish for that crop year appropriate allotments under section 359c for the marketing by processors of sugar processed from sugar beets and from domestically produced sugarcane * * *'' 7 U.S.C. 1359bb(b)(1).

Taking into consideration the provisions of section 359b(b)(1), there is no basis, in the view of USDA, to subject sugar derived from imported cane syrup or molasses to the domestic sugar allotment provisions of that Act. Thus, although both imported sugarcane and sugar beet intermediary products are circumventing strict Federal regulatory control, the law gives USDA no discretion to regulate the imported cane intermediary products, cane syrup, and molasses.

With respect to sugar beets, CCC is currently administering this provision by treating the first sale of domestically produced thick juice as the point of the first marketing of sugar that is contained in this product. Accordingly, a U.S. entity that processes sugar beets to a point that thick juice is produced but elects to stop further processing of that product into refined sugar and, instead, sells that product to another entity has marketed sugar for the purposes of administering the domestic allotment provisions of the 1938 Act. Thus, this marketing is charged against the processor's allocation.

Similarly, CCC has viewed the first sale of sugar that is contained in thick juice produced by a Canadian processor as occurring when the product is sold in Canada to a buyer. To the extent that such product is further refined in Canada or in the United States, this thick juice, or the refined sugar made from it, has not been subject to provisions of the 1938 Act.

A portion of the domestic sugar industry has requested that CCC make the marketing of sugar produced from imported thick juice subject to the provisions of the 1938 Act that restrict the marketings of sugar by sugar beet processors. These interests make two arguments to support their position that such marketings of sugar derived from imported thick juice should be counted against an individual processor's marketing allocation: (1) Sugar produced from imported sugar beets is charged against a processor's allocation, and (2) the sale of domestically-produced thick juice is charged against a processor's allocation.

Before proceeding to consideration of whether this proposal should be adopted, as adoption of this proposal will affect not only those entities who are currently importing thick juice into the United States but also all entities subject to marketing allotments, CCC is seeking information from interested parties on their views of the impacts of such action. CCC specifically seeks the views of these parties on the following issues:

1. Imported ''thick juice'' is a source of sugar in the United States and, thus, CCC reduces the Overall Allotment Quantity (OAQ) determined under the 1938 Act to account for this supply. If such imports were curtailed in total, CCC would increase the OAQ and divide the OAQ between the sugarcane and sugar beet sectors as provided in that Act; sugarcane processors, in aggregate, would receive 45.65 percent of this increase and sugar beet processors 54.35 percent. Is this a desirable result?

2. Is it equitable to regulate the sale of sugar derived from imported sugar beet thick juice, when USDA is prohibited, by statute, from regulating the sale of refined sugar derived from its cane counterparts, cane syrup, and cane molasses?

3. As opposed to a total curtailment of the importation of ''thick juice,'' CCC believes that it is more likely that any entity that is currently engaged in such imports and further processing will avail themselves of the provisions of the 1938 Act that allow a new entrant to the market for sugar derived from sugar beets to obtain a marketing allocation based upon their actions in processing this product over the past several years. This means that the sugar beet sector's 54.35 percent of the OAQ would be distributed among a larger number of beet processors. Previously, CCC has denied an entity's request for an allocation under these new entrant provisions based upon the determination by CCC that the entity was not processing sugar beets or related products, but simply engaged in the further refinement of sugar. Is this a desirable result?

4. To the extent a rationale is developed by CCC, should CCC regulate the sale of sugar derived from imported sugar beet products, including thick juice, by considering these products to be a feedstock in the production of sugar and not a type of sugar as currently provided for in 7 CFR 1435.2? By making this change, sugar derived from these imported products would be charged against the processor's allocation when the product is marketed. But, domestically-produced thick juice has been considered to be sugar for purposes of administration of the domestic sugar allotment program by CCC and not a feedstock. Accordingly, is there a rational basis to consider imported thick juice to be a feedstock and to consider domestically-produced thick juice as sugar, and is such rationale consistent with the obligations of the United States under WTO and NAFTA commitments, specifically those WTO provisions dealing with issues of national treatment?

5. Should CCC redefine both domestically-produced and imported thick juice to be a feedstock in the production of sugar and not sugar for purposes of administering the 1938 Act? CCC believes, that under this approach, entities that further refine thick juice will avail themselves of the new entrant provisions of the domestic sugar allotment program in order to obtain a marketing allocation. This would likely diminish the marketing allocations of existing holders of marketing allocations because the quantity of domestic thick juice is significantly larger than the quantities of imported thick juice. Furthermore, this approach of changing the definition of domestically-produced thick juice from a type of sugar to a feedstock used in the production of sugar could be problematic in that CCC may need to adjust the marketing history of some of, or all of, those entities that produce refined beet sugar.

Signed in Washington, DC, on August 4, 2006.

Glen L. Keppy,

Acting Executive Vice President, Commodity Credit Corporation.

[FR Doc. E6–14881 Filed 9–7–06; 8:45 am]

BILLING CODE 3410–05–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–142270–05]

RIN 1545–BE90

Railroad Track Maintenance Credit

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations under section 45G of the Internal Revenue Code relating to the railroad track maintenance credit determined for qualified railroad track maintenance expenditures paid or incurred by a Class II or Class III railroad and other eligible taxpayers during the taxable year. The temporary regulations reflect changes to the law made by the American Jobs Creation Act of 2004 and the Gulf Opportunity Zone Act of 2005. The text of those temporary regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written or electronic comments must be received by December 7, 2006. Outlines of topics to be discussed at the public hearing scheduled for Tuesday, January 9, 2007, at 10 a.m. must be received by December 8, 2006.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–142270–05), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Alternatively, submissions may be sent electronically, via the IRS Internet site at *http://www.irs.gov.regs* or via the Federal eRulemaking Portal at *http://www.regulations.gov* (IRS REG–142270–05). The public hearing will be held in the auditorium of the New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD 20706.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Winston H. Douglas, (202) 622–3110; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Kelly D. Banks, (202) 622–7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information contained in this notice of proposed rulemaking have been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collections of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, *Attn:* IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by November 7, 2006. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information (see below);

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collections of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collections of information in this notice of proposed rule making are in § 1.45G–1T(d). This information is required to verify the assignments of railroad track miles made under section 45G(b). This information will be used by the Service for examination purposes. The collection of information is required to obtain a benefit. The likely respondents are business or other for-profit institutions.

Estimated total annual reporting: 1,375 hours.

The estimated annual burden per respondent varies from 1 hour to 4 hours, depending on individual circumstances, with an estimated average of 2.5 hours.

Estimated number of respondents: 550.

Estimated frequency of responses: Annually.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR part 1 relating to section 45G of the Internal Revenue Code (Code). The temporary regulations contain rules for claiming the railroad track maintenance credit for qualified railroad track maintenance expenditures paid or incurred by a Class II or Class III railroad and other eligible taxpayers during the taxable year. The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and, because these regulations do not impose on small entities a collection of information requirement, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and Treasury Department specifically request comments on the clarity of the proposed rules and how they may be made easier to understand. All comments will be available for public inspection and copying.

A public hearing has been scheduled for Tuesday, January 9, 2007, beginning at 10 a.m. in the auditorium of the New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD 20706. Due to building security procedures, visitors must enter at the main front entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit written or electronic comments and an outline of the topics

to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by December 8, 2006. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is Winston H. Douglas, Office of the Associate Chief Counsel (Passthroughs and Special Industries).

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

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

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

Par. 2. Section 1.45G–0 is added to read as follows:

§ 1.45G–0 Table of contents for the railroad track maintenance credit rules.

[The text of this proposed section is the same as the text of § 1.45G–0T published elsewhere in this issue of the **Federal Register**].

Par. 3. Section 1.45G–1 is added to read as follows:

§ 1.45G–1 Railroad track maintenance credit.

[The text of this proposed section is the same as the text of § 1.45G–1T published elsewhere in this issue of the **Federal Register**].

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E6–14856 Filed 9–7–06; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Part 100

RIN 1219–AB51

Criteria and Procedures for Proposed Assessment of Civil Penalties

AGENCY: Mine Safety and Health Administration (MSHA), Labor.

ACTION: Proposed rule.

SUMMARY: The Mine Safety and Health Administration (MSHA) is proposing to amend its civil penalty regulations to increase penalty amounts and to implement new requirements of the Mine Improvement and New Emergency Response (MINER) Act of 2006 amendments to the Mine Safety and Health Act of 1977 (Mine Act). In addition, MSHA is proposing to revise procedures for proposing civil monetary penalties to improve the efficiency and effectiveness of the civil penalty process. These changes are intended to induce greater mine operator compliance with the Mine Act and MSHA's safety and health standards and regulations, thereby improving safety and health for miners.

DATES: MSHA must receive comments on or before October 23, 2006. MSHA will hold six public hearings on September 26, 2006, September 28, 2006, October 4, 2006, October 6, 2006, October 17, 2006, and October 19, 2006. Details about the public hearings are in the **SUPPLEMENTARY INFORMATION** section of this document.

ADDRESSES: Comments must be clearly identified with as such and may be sent to MSHA by any of the following methods:

(1) *Federal eRulemaking Portal: http://www.regulations.gov.* Follow the instructions for submitting comments.

(2) *Electronic mail: zzMSHA-comments@dol.gov.* Include ''RIN 1219–AB51'' in the subject line of the message.

(3) *Telefax:* (202) 693–9441. Include ''RIN 1219–AB51'' in the subject.

(4) *Regular Mail:* MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room 2350, Arlington, Virginia 22209–3939.

(5) *Hand Delivery or Courier:* MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room 2350, Arlington, Virginia 22209–3939. Stop by the 21st floor and sign in at the receptionist's desk.

Docket: Comments can be accessed electronically at *www.msha.gov* under the ''Rules and Regs'' link. MSHA will post all comments on the Internet without change, including any personal information provided. Comments may also be reviewed at the Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room 2350, Arlington, Virginia.

MSHA maintains a listserv that enables subscribers to receive e-mail notification when rulemaking documents are published in the **Federal Register**. To subscribe to the listserv, go to *http://www.msha.gov/subscriptions/subscribe.aspx.*

Hearings: Locations of the public hearings are in the **SUPPLEMENTARY INFORMATION** section of this document.

FOR FURTHER INFORMATION CONTACT: Patricia W. Silvey, Acting Director, Office of Standards, Regulations, and Variances, MSHA, 1100 Wilson Blvd, Room 2350, Arlington, Virginia 22209–3939, *silvey.patricia@dol.gov* (e-mail), (202) 693–9440 (voice), or (202) 693–9441 (telefax).

SUPPLEMENTARY INFORMATION:

Outline:

I. Public Hearings

MSHA will hold six public hearings on the proposed rule. The hearings will begin at 9 a.m., and will be held on the following dates and locations: