

will give a procurement preference for qualifying biobased paint removers. By that date, Federal agencies that have the responsibility for drafting or reviewing specifications for products to be procured shall ensure that the relevant specifications require the use of biobased paint removers.

§ 3201.107 Water turbine bearing oils.

(a) *Definition.* Lubricants that are specifically formulated for use in the bearings found in water turbines for electric power generation. Previously designated turbine drip oils are used to lubricate bearings of shaft driven water well turbine pumps.

(b) *Minimum biobased content.* The Federal preferred procurement product must have a minimum biobased content of at least 46 percent, which shall be based on the amount of qualifying biobased carbon in the product as a percent of the weight (mass) of the total organic carbon in the finished product.

(c) *Preference compliance date.* No later than June 11, 2014, procuring agencies, in accordance with this part, will give a procurement preference for qualifying biobased water turbine bearing oils. By that date, Federal agencies that have the responsibility for drafting or reviewing specifications for products to be procured shall ensure that the relevant specifications require the use of biobased water turbine bearing oils.

Dated: June 5, 2013.

Gregory L. Parham,
Acting Assistant Secretary for
Administration, U.S. Department of
Agriculture.

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FEDERAL RESERVE SYSTEM

12 CFR Part 261

Rules Regarding Availability of Information

CFR Correction

■ In Title 12 of the Code of Federal Regulations, Parts 230 to 299, revised as of January 1, 2013, on page 258, in § 261.2(c)(1)(ii), paragraphs (A) and (B) are reinstated to read as follows:

§ 261.2 Definitions.

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(c)(1) * * *

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(ii) * * *

(A) Such final orders, amendments, or modifications of final orders, or other actions or documents that are specifically required to be published or made available to the public pursuant to

12 U.S.C. 1818(u), or other applicable law, including the record of litigated proceedings; and (B) The public section of Community Reinvestment Act examination reports, pursuant to 12 U.S.C. 2906(b); and

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 40, 49, and 602

[TD 9621]

RIN 1545-BJ40

Indoor Tanning Services; Excise Taxes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations on the indoor tanning services excise tax imposed by the Patient Protection and Affordable Care Act. These final regulations affect persons that use, provide, or pay for indoor tanning services.

DATES: *Effective Date:* These regulations are effective on June 11, 2013.

Applicability Dates: For dates of applicability, see §§ 40.0-1(d), 40.6302(c)-1(f), and 49.5000B-1(h).

FOR FURTHER INFORMATION CONTACT: Michael H. Beker or Natalie A. Payne, at (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget under control number 1545-2177. The collection of information in these final regulations is in § 49.5000B-1. The information is required to be maintained by the provider of indoor tanning services to accurately calculate the tax on indoor tanning services when those services are offered with other goods and services.

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 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

This document amends the Excise Tax Procedural Regulations (26 CFR part 40) and the Facilities and Services Excise Tax Regulations (26 CFR part 49) under section 5000B of the Internal Revenue Code (Code). Section 5000B was added to the Code by section 10907 of the Patient Protection and Affordable Care Act, Public Law 111-148 (124 Stat. 119 (2010)), to impose an excise tax on indoor tanning services. On June 15, 2010, temporary regulations relating to this topic and a notice of proposed rulemaking cross-referencing the temporary regulations were published in the **Federal Register** (TD 9486, 75 FR 33683; REG-112841-10, 75 FR 33740) (2010 regulations). Written and electronic comments were received and a public hearing was held on October 11, 2011. All comments were considered and are available for public inspection at <http://www.regulations.gov>. After considering the written comments and comments made at the public hearing, the proposed regulations are adopted as final regulations by this Treasury decision and the corresponding temporary regulations are removed.

Public comments on the 2010 regulations identified two issues that the IRS and the Treasury Department will study further and on which the IRS and the Treasury Department request additional comments. Those issues, the treatment of bundled services and undesignated payment cards, are discussed later in this preamble. Comments on those issues should be submitted in writing by October 9, 2013 and can be mailed to the Office of Associate Chief Counsel (Passthroughs and Special Industries), Re: REG-112841-10, CC:PSI:B7, Room 5314, 1111 Constitution Avenue NW., Washington, DC 20224. All comments received will be available for public inspection at <http://www.regulations.gov> (IRS REG-112841-10).

Summary of Comments

Qualified Physical Fitness Facilities. Commenters questioned the exception for Qualified Physical Fitness Facilities (QPFFs) in the 2010 regulations.

The 2010 regulations exempt from the tax any membership fee paid to a QPFF that includes access to indoor tanning services. In a QPFF, taking into consideration all of the facts and