List of Subjects in 9 CFR Part 95

Animal feeds, Hay, Imports, Livestock, Reporting and recordkeeping requirements, Straw, Transportation.

Accordingly, we propose to amend 9 CFR part 95 as follows:

PART 95—SANITARY CONTROL OF ANIMAL BYPRODUCTS (EXCEPT CASINGS), AND HAY AND STRAW, OFFERED FOR ENTRY INTO THE UNITED STATES

1. The authority citation for part 95 would continue to read as follows:

Authority: 7 U.S.C. 8301–8317; 21 U.S.C. 136 and 136a; 31 U.S.C. 9701; 7 CFR 2.22, 2.80, and 371.4.

2. Section 95.5 would be revised to read as follows:

§ 95.5 Untanned hides and skins and bird trophies; requirements for unrestricted entry.

Untanned hides and skins and bird trophies may be imported into the United States without restriction if they meet the requirements of this section. Any untanned hides or skins or bird trophies that do not meet the requirements of this section, including, but not limited to, swine hides imported from regions where African swine fever exists and bird trophies imported from regions where exotic Newcastle disease exists, must be handled at an approved establishment as set forth in § 95.6.

(a) *Untanned hides and skins.* (1) Except for ruminant hides or skins from Mexico, any untanned hides or skins of ruminants from regions free of foot-and-mouth disease and rinderpest and any untanned hides or skins of swine from regions free of foot-and-mouth disease, rinderpest, and African swine fever may be imported without further restriction.

(2) Untanned ruminant hides or skins may be imported from any region without other restriction if an inspector determines, based on inspection and upon examination of a shipper or importer certificate, that they are hard dried hides or skins.

(3) Except for ruminant hides or skins from Mexico, untanned abattoir hides or skins of ruminants may be imported from any region without other restriction if the following requirements are met:

(i) The ruminants from which the hides or skins were taken have been slaughtered under national government inspection in a region [1] and in an abattoir in which is maintained an inspection service that meets the requirements and has been approved pursuant to part 327 of this title; and

(ii) The hides or skins are accompanied by a certificate bearing the seal of the proper department of that national government and signed by an official veterinary inspector of the region in which the ruminants were slaughtered. The certificate must state that the hides or skins were taken from ruminants slaughtered in an abattoir that meets the requirements of paragraph (a)(3)(i) of this section and that the hides or skins are free from anthrax, foot-and-mouth disease, and rinderpest.

(4) Untanned ruminant hides or skins from any region may be imported without other restriction if an inspector determines, based on inspection and upon examination of a shipper or importer certificate, that they have been pickled in a solution of salt containing mineral acid and packed in barrels, casks, or tight cases while still wet with such solution. The solution must be determined by the inspector to have a pH of less than or equal to 5.

(5) Untanned ruminant hides or skins from any region may be imported without other restriction if an inspector determines, based on inspection and upon examination of a shipper or importer certificate, that they have been treated with lime in such manner and for such period as to have obviously been processed, to have become dehaired, and to have reached the stage of preparation for immediate manufacture into products ordinarily made from rawhide.

(b) *Ruminant hides and skins from Mexico.* Ruminant hides and skins from Mexico may enter the United States without other restriction if:

(1) They have been subjected to any one of the treatments specified in paragraphs (a)(2), (a)(3), or (a)(4) of this section; or

(2) They have been frozen solid for 24 hours and are accompanied by a written statement from the owner attesting to that fact; or

(3) They are free from ticks and are accompanied by a certificate issued by a full-time salaried veterinary officer of the Government of Mexico stating that they have been treated with an acaricide; or

(4) They are bovine hides taken from cattle that were subjected to a tickicidal dip at a Mexican export facility 7 to 12 days prior to slaughter.

(c) *Bird trophies.* Bird trophies from regions designated in § 94.6 of this subchapter as free of exotic Newcastle disease may be imported without further restriction if accompanied by a certificate of origin issued by the national government of the region of export.

(Approved by the Office of Management and Budget under control number 0579–0015)

Done in Washington, DC, this 31st day of July 2006.

W. Ron DeHaven,

Administrator, Animal and Plant Health Inspection Service.

[FR Doc. E6–12639 Filed 8–3–06; 8:45 am]

BILLING CODE 3410–34–P

[1] Names of these regions will be furnished upon request to the Animal and Plant Health Inspection Service, Veterinary Services, National Center for Import and Export, 4700 River Road Unit 38, Riverdale, Maryland 20737–1231.

DEPARTMENT OF THE INTERIOR

National Indian Gaming Commission

25 CFR Parts 502 and 546

Class II Definitions and Game Classification Standards

AGENCY: National Indian Gaming Commission.

ACTION: Notice of public hearing; notice of extension of comment period; errata notice.

SUMMARY: This document sets a date, time, place, and procedures for a public hearing in connection with the proposed Class II definitions and game classification standards published in the **Federal Register** on May 25, 2006 (71 FR 30232, 71 FR 30238). Additionally, this document extends the period for comments on the proposed regulations. Finally, this document provides an errata for the preamble to the Notice of Proposed Rulemaking published in the **Federal Register** on May 25, 2006 (71 FR 30238).

DATES: The hearing will begin at 10 a.m. e.d.t. on September 19, 2006. Comment Period: The comment period for the proposed classification regulations is extended from August 23, 2006, to September 30, 2006.

ADDRESSES: United States Department of the Interior, Main Auditorium, 1849 C Street, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Natalie Hemlock at 202/632–7003; fax 202/632–7066 (these are not toll-free numbers).

SUPPLEMENTARY INFORMATION: Congress established the National Indian Gaming Commission (NIGC or Commission) under the Indian Gaming Regulatory Act of 1988 (25 U.S.C. 2701 et seq.) (IGRA) to regulate gaming on Indian lands. On May 25, 2006, proposed Class II definitions and game classification standards were published in the **Federal Register** (71 FR 30238). The purpose of this meeting is to provide the NIGC with information from those impacted by

changes to gaming regulations. The hearing will be non-adversarial and fact-finding in nature and questioning will be limited to the panel topics. This public hearing will be transcribed and the transcription will be made available to the public.

1. Composition of the Hearing Panels

The Hearing Panels will be composed of individuals selected by the NIGC. The Hearing Panel will be headed by the Chairman of the NIGC. The Chairman shall have the authority to administer oaths, regulate the conduct of the public hearing, and rule on any procedural questions or objections.

2. Topic Panels

(1) State Perspective.

(2) Tribal Perspective.

(3) Federal Perspective.

(4) Manufacturers Perspective.

(5) Economic Impacts.

(6) Game Simulation.

3. Public Attendance

The public hearing is open to the public; however, NIGC and the Department of the Interior (DOI) have the authority to put reasonable limitations on use of transcription devices, videotape cameras, still cameras, camera lights and camera flash lights. NIGC and DOI have the right to restrict persons from entering into the hearing room if they believe their conduct will be disruptive and have the right to restrict the number of spectators to the capacity of the meeting room.

Errata: This Errata makes the following corrections to the preamble to the Notice of Proposed Rulemaking published on May 25, 2006 (71 FR 30238).

(1) 71 FR 30243, third paragraph, strike *U.S.* v. 103 *Electronic Gambling Devices,* 223 F.3d 1091, 1093 (10th Cir. 2000), insert *U.S.* v. *103 Electronic Gambling Devices,* 223 F.3d 1091, 1093 (9th Cir. 2000).

(2) 71 FR 30246, fourth paragraph, last sentence, strike "If all players have covered sooner, the game may proceed."

(3) 71 FR 30248, second paragraph, strike "The minimum two-second opportunity for covering (daubing) the selected numbers or other designations in each release that appears on players' cards may be shortened, and the game may proceed, if all players in the game Cover (daub) their cards in less time."

(4) 71 FR 30248, tenth paragraph, third sentence, strike "or a lesser time if all players have covered."

Dated: July 31, 2006.

Philip N. Hogen,

Chairman, National Indian Gaming Commission.

[FR Doc. E6–12580 Filed 8–3–06; 8:45 am]

BILLING CODE 7565–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–124152–06]

RIN 1545–BF73

Definition of Taxpayer for Purposes of Section 901 and Related Matters

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: These proposed regulations provide guidance relating to the determination of who is considered to pay a foreign tax for purposes of sections 901 and 903. The proposed regulations affect taxpayers that claim direct and indirect foreign tax credits.

DATES: Written or electronic comments must be received by October 3, 2006. Outlines of topics to be discussed at the public hearing scheduled for October 13, 2006, must be received by October 3, 2006.

ADDRESSES: Send submissions to CC:PA:LPD:PR (REG–124152–06), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. 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 and REG–124152–06). The public hearing will be held in the Auditorium, Internal Revenue Service, New Carrollton Building, 5000 Ellin Road, Lanham, MD 20706.

FOR FURTHER INFORMATION CONTACT: Concerning submission of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Kelly Banks (*Kelly.D.Banks@irscounsel.treas.gov*); concerning the regulations, Bethany A. Ingwalson, (202) 622–3850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

Section 901 of the Internal Revenue Code (Code) permits taxpayers to claim a credit for income, war profits, and excess profits taxes paid or accrued during the taxable year to any foreign country or to any possession of the United States. Section 903 of the Code permits taxpayers to claim a credit for a tax paid in lieu of an income tax.

Section 1.901–2(f)(1) of the current final regulations provides that the person by whom tax is considered paid for purposes of sections 901 and 903 is the person on whom foreign law imposes legal liability for such tax. This legal liability rule applies even if another person, such as a withholding agent, remits the tax. Section 1.901–2(f)(3) provides that if foreign income tax is imposed on the combined income of two or more related persons (for example, a husband and wife or a corporation and one or more of its subsidiaries) and they are jointly and severally liable for the tax under foreign law, foreign law is considered to impose legal liability on each such person for the amount of the foreign income tax that is attributable to its portion of the base of the tax, regardless of which person actually pays the tax.

The existing final regulations were published in 1983. Since that time, numerous questions have arisen regarding the application of the legal liability rule to fact patterns not specifically addressed in the regulations or the case law. These include situations in which the members of a foreign consolidated group may not have in the U.S. sense the full equivalent of joint and several liability for the group's consolidated tax liability, and cases in which the person whose income is included in the foreign tax base is not the person who is obligated to remit the tax. Courts have reached inconsistent conclusions on these matters. Compare *Nissho Iwai American Corp.* v. *Commissioner,* 89 T.C. 765, 773–74 (1987), *Continental Illinois Corp.* v. *Commissioner,* 998 F.2d 513 (7th Cir. 1993), *cert. denied,* 510 U.S 1041 (1994), *Norwest Corp* v. *Commissioner,* 69 F.3d 1404 (8th Cir. 1995), *cert. denied,* 517 U.S. 1203 (1996), *Riggs National Corp. & Subs.* v. *Commissioner,* 107 T.C. 301, *rev'd and rem'd on another issue,* 163 F.3d 1363 (D.C. Cir. 1999) (all holding that U.S. lenders had legal liability for tax imposed on their interest income from Brazilian borrowers, notwithstanding that under Brazilian law the tax could only be collected from the borrowers) with *Guardian Industries Corp. & Subs.* v. *United States,* 65 Fed. Cl. 50 (2005), appeal docketed, No. 2006–5058 (Fed. Cir. December 19, 2005) (concluding that the subsidiary corporations in a Luxembourg consolidated group had no legal liability for tax imposed on their income, because under Luxembourg law the