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TITLE 7—AGRICULTURE

Chapter VIII—Commodity Stabilization Service (Sugar), Department of Agriculture

Subchapter B—Sugar Requirements and Quotas

[Sugar Reg. 814.31, Amdt. 2]

PART 814—ALLOTMENT OF SUGAR QUOTAS

DOMESTIC BEET SUGAR AREA, 1955

Basis and purpose. This amendment is issued under section 205 (a) of the Sugar Act of 1948, as amended (7 U. S. C. 1100 et seq., hereinafter called the "act") for the purpose of revising Sugar Regulation 814.31 (19 F. R. 9326, 20 F. R. 3999) which allots the 1955 sugar quota for the Domestic Beet Sugar Area among persons who process domestic sugar beets into sugar.

In accordance with the provisions of the applicable rules of practice and procedure (7 CFR 801.1 et seq.) as amended (20 F. R. 1174) notice was given (20 F. R. 2820) and a hearing was held on May 6, 1955, to permit the taking of evidence on the basis of which the Secretary might revise the allotment of the 1955 sugar quota for the Domestic Beet Sugar Area for the purpose of allotting deficits in other area quotas or deficits in allotments declared by any allottee. Based on the evidence in the record of the allotment proceeding, a finding and conclusion was made in S. R. 814.31, Amendment 1, effective June 9, 1955 (20 F. R. 3999) that any quantities within allotments made therein which allottees were unable to fill should be reallotted to others able to supply the additional sugar in proportion to their allotments.

The Department was notified by The National Sugar Manufacturing Company and the Superior Sugar Refining Company that they will be unable to market in 1955, 1,338 and 1,070 short tons, raw value, respectively, of the allotments made to them in Sugar Regulation 814.31, Amendment 1, effective June 9, 1955, and The Great Western Sugar Company notified the Department that it would be unable to market in 1955 a quantity of sugar in excess of its 1955 allotment. The quantity released, amounting to 2,408 short tons, raw value, has been prorated to the other allottees, all of whom notified the Department that they will be able to market the additional quantities of sugar. The proration has been made on the basis of the allotments of such allottees as set forth in paragraph (a) of § 814.31, Amendment 1. The names of the allottees receiving additional prorations and the quantities prorated are set forth below:

Processors	Additional allotments	
	Short tons, raw value	100-pound bags beet sugar
Amalgamated Sugar Co., The	494	7,409
American Crystal Sugar Co.	459	8,410
Buckeye Sugars, Inc.	18	331
Franklin County Sugar Co.	18	331
Garden City Co., The	13	244
Great Lakes Sugar Co.	37	697
Holly Sugar Corp.	459	8,974
Lake Shore Sugar Co.	16	290
Layton Sugar Co.	14	275
Menominee Sugar Co.	9	174
Michigan Sugar Co.	103	1,917
Monitor Sugar Division of Robt. Gage Coal Co.	35	645
Spreckels Sugar Co.	332	6,578
Union Sugar Division, Consolidated Foods Corp.	139	2,593
Utah-Idaho Sugar Co.	329	5,977
Total	2,408	45,000

Because of the limited time remaining in the quota year to which the allotments apply, it is imperative that this amendment become effective at the earliest possible date in order to permit the continued orderly marketing of sugar. Accordingly, it is hereby found that compliance with the 30-day effective date requirements of the Administrative Procedure Act (60 Stat. 237) is impracticable and contrary to the public interest and consequently this amendment shall be effective when published in the FEDERAL REGISTER.

Pursuant to the authority vested in the Secretary of Agriculture by section 205 (a) of the Act, paragraph (a) of § 814.31, Amendment 1, is hereby further amended to read as follows:

§ 814.31 *Allotment of the 1955 sugar quota for Domestic Beet Sugar Area*—(a) *Allotments.* The 1955 sugar quota for the Domestic Beet Sugar Area is hereby allotted to the following persons

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section (b) (2) and (b) (3) of section 393 shall be executed in the same manner as is required in the case of the income tax returns of the taxpayers. Where more than one corporation is involved in the transaction, all such corporations shall join in making the election, except that a corporation which was not in existence on June 22, 1954, shall not be required to make an election (unless it is the only corporation involved in the transaction) It will be sufficient if the corporations in existence on June 22, 1954, make the election for themselves and for the corporation to be organized after that date pursuant to the plan of reorganization, but such election shall be binding on the new corporation when it is formed and on the holders of its stock and securities. The elections are to be filed with the district director of internal revenue in the district in which the returns of the corporations are filed. The filing is to be accomplished by attaching the election (or certified copy thereof if more than one corporation is involved) to the tax return for the year in which the transaction took place. Furthermore, a copy of such election is to be attached to the income tax return of each shareholder or security holder who made exchanges, or received distributions, pursuant to the plan, for the year in which the transaction took place or, in any case in which the copy of the election is not received by such shareholder or security holder until after the due date for filing the return for the year in which the transaction took place, the copy of the election shall be filed with the proper district director of internal revenue for association with the return of such shareholder or security holder. The elections filed with the corporation returns must be accompanied by all relevant data pertaining to the transaction and by certified copies of the resolution of the directors authorizing the election. An election once made and filed by the corporations that are parties to the reorganization shall be irrevocable both as to the corporations involved and as to the holders of their stock and securities. Permanent records of all relevant data shall be kept by every taxpayer for whom an election was filed under section 393 (b), in order to facilitate the determination of gain or loss from a subsequent disposition of stock or securities or other property acquired in the transaction in respect of which the election was filed.

§ 1.395 *Statutory provisions; special rules for application of subchapter C.*

SEC. 395. *Special rules for application of this subchapter*—(a) *Taxable years affected.* Any provision of this subchapter the applicability of which is stated in terms of a specific date shall apply with respect to taxable years ending after such date. Each provision shall, in the case of a taxable year subject to the Internal Revenue Code of 1939, be deemed to be included in the Internal Revenue Code of 1939, but shall apply only to taxable years ending after such specific date.

(b) *Repeal and continuance of Internal Revenue Code of 1939.* To the extent that the provisions of this subchapter supersede the provisions of the Internal Revenue Code of 1939, such provisions of the Internal Revenue Code of 1939 are hereby repealed. The provisions of the Internal Revenue Code of 1939 shall continue to apply with respect to transactions for which rules are provided in this subchapter until such rules take effect.

§ 1.395-1 *Special rules for application of subchapter C.* (a) In general, under section 7851, the provisions of subchapter C are applicable to any taxable year beginning after December 31, 1953, which ends after August 16, 1954, the date of the enactment of the Internal Revenue Code of 1954. The applicable date of each provision with respect to such year is stated either in connection therewith or in sections 391 through 394. The years to which this subchapter is applicable will include the calendar year 1954, and all fiscal years beginning in 1954 and ending after August 16, 1954. All years beginning before January 1, 1954, and ending either before, on or after August 16, 1954, are subject to the Internal Revenue Code of 1939. All taxable years beginning after December 31, 1953, and ending before August 16, 1954, are also subject to the Internal Revenue Code of 1939.

(b) If there is included in the return for a taxable year subject to the Internal Revenue Code of 1939 items to which the provisions of this subchapter would be applicable if such years were subject to the Internal Revenue Code of 1954, such items shall be reported pursuant to the requirements of this subchapter if the transactions giving rise to such items occurred after the applicable dates specified. The determination in this case of the proper tax treatment shall be made by substituting the applicable provisions of subchapter C for the provisions of the Internal Revenue Code of 1939 which would otherwise be applicable thereto. For example, if a complete liquidation of a corporation occurs and if such liquidation would have been subject to the provisions of section 332 had the Internal Revenue Code of 1954 been applicable then section 332 of this Code shall be deemed to have superseded section 112 (b) (6) of the Internal Revenue Code of 1939. If such transaction occurred prior to the applicable date, then the provisions of the Internal Revenue Code of 1939 alone are applicable. If there is included in the return for a taxable year subject to the Internal Revenue Code of 1954 items to which the provisions of this subchapter would be applicable, except for the applicable dates specified, such items shall be reported pursuant to the requirements of the Internal Revenue Code of 1939 applicable to such transactions. For example, the tax treatment of a complete liquidation of a corporation described in section 332 will be determined not by section 332 but pursuant to the rules of section 112 (b) (6) of the Internal Revenue Code of 1939. If such liquidation occurred after June 21, 1954, only section 332 shall be applicable.

[SEAL] O. GORDON DELK,
Acting Commissioner of Internal Revenue.

Approved: November 25, 1955.

H. CHAPMAN ROSE,
Acting Secretary of the Treasury.

[F. R. Doc. 55-9630; Filed, Dec. 2, 1955; 8:45 a. m.]

TITLE 20—EMPLOYEES' BENEFITS

Chapter V—Bureau of Employment Security, Department of Labor

PART 604—POLICIES OF THE UNITED STATES EMPLOYMENT SERVICE

SERVICE TO MINORITY GROUPS

Pursuant to the authority vested in me by section 12, 48 Stat. 117, as amended, 29 U. S. C. 49k, Reorganization Plan No. 2 of 1949 and by delegation from the Secretary of Labor, this part is amended in the manner set forth below. The amendment deletes the reference to Executive Order 9980 and substitutes a reference to the superseding Executive Order 10590.

1. Paragraph (c) of § 604.8 is amended to read as follows:

(c) To assist the United States Civil Service Commission in effectuating Executive Order 10590 by disregarding nonperformance factors of race, color, religion, or national origin in the recruitment, selection, and referral of workers on job orders from Federal establishments.

(Sec. 12, 48 Stat. 117; 29 U. S. C. 49k)

Signed at Washington, D. C., this 29th day of November 1955.

ROBERT C. GOODWIN,
Director, Bureau of Employment Security.

[F. R. Doc. 55-9745; Filed, Dec. 2, 1955; 8:50 a. m.]

TITLE 25—INDIANS

Chapter I—Bureau of Indian Affairs, Department of the Interior

Subchapter R—Leases and Sale of Minerals, Restricted Indian Lands

PART 183—LEASING OF RESTRICTED LANDS OF MEMBERS OF FIVE CIVILIZED TRIBES, OKLAHOMA, FOR MINING

PART 186—LEASING OF TRIBAL LANDS FOR MINING

PART 189—LEASING OF CERTAIN RESTRICTED ALLOTTED INDIAN LANDS FOR MINING

PART 195—LEASING OF LANDS IN CROW INDIAN RESERVATION, MONTANA, FOR MINING

ROYALTY RATES FOR MINERALS OTHER THAN OIL AND GAS

1. The regulations in this subchapter are amended as follows:

§ 183.23 *Royalty rates for minerals other than oil and gas.* Unless otherwise authorized by the Commissioner of Indian Affairs, the minimum rates for minerals other than oil and gas shall be as follows:

(a) For substances other than gold, silver, copper, lead, zinc, tungsten, coal, asphaltum and allied substances, oil, and gas, the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 percent of the value, at the nearest shipping point, of all ores, metals, or minerals marketed.

(b) For gold and silver the lessee shall pay quarterly or as otherwise provided in

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the lease, a royalty of not less than 10 percent to be computed on the value of bullion as shown by mint returns after deducting forwarding charges to the point of sale; and for copper, lead, zinc, and tungsten, a royalty of not less than 10 percent to be computed on the value of ores and concentrates as shown by reduction returns after deducting freight charges to the point of sale. Duplicate returns shall be filed by the lessee with the Superintendent within 10 days after the ending of the quarter or other period specified in the lease within which such returns are made: *Provided however* That the lessee shall pay a royalty of not less than 10 percent of the value of the ore or concentrates sold at the mine unless otherwise provided in the lease.

(c) For coal the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 cents per ton of 2,000 pounds of mine run, or coal as taken from the mine, including what is commonly called "slack."

(d) For asphaltum and allied substances the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 cents per ton of 2,000 pounds on crude material or not less than 60 cents per ton on refined substances.

(Sec. 2, 35 Stat. 312, sec. 18, 41 Stat. 426, sec. 1, 45 Stat. 495, sec. 1, 47 Stat. 777; 25 U. S. C. 356)

§ 186.15 *Royalty rates for minerals other than oil and gas.* Unless otherwise authorized by the Commissioner of Indian Affairs, the minimum rates for minerals other than oil and gas shall be as follows:

(a) For substances other than gold, silver, copper, lead, zinc, tungsten, coal, asphaltum and allied substances, oil, and gas, the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 percent of the value, at the nearest shipping point, of all ores, metals, or minerals marketed.

(b) For gold and silver the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 percent to be computed on the value of bullion as shown by mint returns after deducting forwarding charges to the point of sale; and for copper, lead, zinc, and tungsten, a royalty of not less than 10 percent to be computed on the value of ores and concentrates as shown by reduction returns after deducting freight charges to the point of sale. Duplicate returns shall be filed by the lessee with the Superintendent within 10 days after the ending of the quarter or other period specified in the lease within which such returns are made; *Provided, however* That the lessee shall pay a royalty of not less than 10 percent of the value of the ore or concentrates sold at the mine unless otherwise provided in the lease.

(c) For coal the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 cents per ton of 2,000 pounds of mine run, or coal as taken from the mine, including what is commonly called "slack."

(d) For asphaltum and allied substances the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 cents per ton of 2,000 pounds on crude material or not less than 60 cents per ton on refined substances.

(Secs. 16, 17, 48 Stat. 987, 988, sec. 9, 49 Stat. 1968, sec. 4, 52 Stat. 348; 25 U. S. C. 396d, 476, 477, 509)

§ 189.18 *Royalty rates for minerals other than oil and gas.* Unless otherwise authorized by the Commissioner of Indian Affairs, the minimum rates for minerals other than oil and gas shall be as follows:

(a) For substances other than gold, silver, copper, lead, zinc, tungsten, coal, asphaltum and allied substances, oil, and gas, the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 percent of the value, at the nearest shipping point, of all ores, metals, or minerals marketed.

(b) For gold and silver the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 percent to be computed on the value of bullion as shown by mint returns after deducting forwarding charges to the point of sale; and for copper, lead, zinc, and tungsten, a royalty of not less than 10 percent to be computed on the value of ores and concentrates as shown by reduction returns after deducting freight charges to the point of sale. Duplicate returns shall be filed by the lessee with the Superintendent within 10 days after the ending of the quarter or other period specified in the lease within which such returns are made: *Provided, however* That the lessee shall pay a royalty of not less than 10 percent of the value of the ore or concentrates sold at the mine unless otherwise provided in the lease.

(c) For coal the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 cents per ton of 2,000 pounds of mine run, or coal as taken from the mine, including what is commonly called "slack."

(d) For asphaltum and allied substances the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 cents per ton of 2,000 pounds on crude material or not less than 60 cents per ton on refined substances.

(35 Stat. 783; 25 U. S. C. 396)

§ 195.17 *Royalty rates for minerals other than oil and gas.* Unless otherwise authorized by the Commissioner of Indian Affairs, the minimum rates for minerals other than oil and gas shall be as follows:

(a) For substances other than gold, silver, copper, lead, zinc, tungsten, coal, asphaltum and allied substances, oil, and gas, the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 percent of the value, at the nearest shipping point, of all ores, metals, or minerals marketed.

(b) For gold and silver the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 percent to be computed on the value of bullion as shown by mint returns after deducting forwarding charges to the point of sale; and for copper, lead, zinc, and tungsten, a royalty of not less than 10 percent to be computed on the value of ores and concentrates as shown by reduction returns after deducting freight charges to the point of sale. Duplicate returns shall be filed by the lessee with the Superintendent within 10 days after the ending of the quarter or other period specified in the lease within which such returns are made: *Provided, however,* That the lessee shall pay a royalty of not less than 10 percent of the value of the ore or concentrates sold at the mine unless otherwise provided in the lease.

(c) For coal the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 cents per ton of 2,000 pounds of mine run, or coal as taken from the mine, including what is commonly called "slack."

(d) For asphaltum and allied substances the lessee shall pay quarterly or as otherwise provided in the lease, a royalty of not less than 10 cents per ton of 2,000 pounds on crude material or not less than 60 cents per ton on refined substances.

(Sec. 6, 41 Stat. 753; 44 Stat. 659)

DOUGLAS MCKAY,
Secretary of the Interior.

NOVEMBER 28, 1955.

[F. R. Doc. 55-9674; Filed, Dec. 2, 1955; 8:45 a. m.]

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—Bureau of Land Management, Department of the Interior

Appendix—Public Land Orders

[Public Land Order 1256]

[Oregon 03141]

OREGON

WITHDRAWING PUBLIC LANDS FOR USE OF DEPARTMENT OF THE ARMY IN CONNECTION WITH DALLES DAM PROJECT

By virtue of the authority vested in the President and pursuant to Executive Order No. 10355 of May 26, 1952, it is ordered as follows:

Subject to valid existing rights, the following-described public lands in Oregon are hereby withdrawn from all forms of appropriation under the public-land laws, including the mining and the mineral-leasing laws, and reserved for use of the Department of the Army in connection with The Dalles Dam Project:

WILLAMETTE MERIDIAN

T. 2 N., R. 16 E.,
Sec. 7, lot 1;
Sec. 9, that part of lots 1 and 2 lying north of a line described as follows: Beginning at the point of intersection of the west line of said lot 2 with the south boundary of the right of way of the Oregon-Washington Railroad and Navigation Company, said point being 1,300 feet north of the southwest corner of said lot 2; thence northeasterly following the south boundary of said railroad right of way 150 feet to a point that is 65 feet northerly from the center line of the Columbia River Highway; thence northeasterly, parallel with and 65 feet northerly from the center line of said highway, 180 feet to a point opposite Engineer's Station 234+50 of said high-

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