

# Notices

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This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

## DEPARTMENT OF AGRICULTURE

### Forest Service

#### Louisiana Forestry Productivity Program; Determination of Primary Purpose of Certain Payments for Federal Tax Purposes

**AGENCY:** Forest Service, USDA.

**ACTION:** Notice.

**SUMMARY:** The Secretary of Agriculture has determined that all cost-share payments to individuals by the State of Louisiana under the Louisiana Forestry Productivity Program are primarily for the purpose of improving forests. This determination was made in accordance with section 126 of the Internal Revenue Code of 1954, as amended, and permits recipients of these payments to exclude them from gross income to the extent allowed by the Internal Revenue Service.

**DATES:** The Secretary's determination was signed on December 20, 1999.

**ADDRESSES:** Questions may be addressed to Paul D. Frey, Assistant Commissioner

and State Forester, Louisiana Department of Agriculture and Forestry, Office of Forestry, PO Box 1628, Baton Rouge, LA 70821.

**FOR FURTHER INFORMATION CONTACT:** Paul D. Frey, Louisiana Department of Agriculture and Forestry, at (504) 925-4500 or Ted Beauvais, Cooperative Forestry Staff, Forest Service, USDA, at (202) 205-1389.

**SUPPLEMENTARY INFORMATION:** Section 126 of the Internal Revenue Code of 1954, as amended (26 U.S.C. 126), provides that certain payments made to persons under State programs may be excluded from the recipient's gross income for Federal income tax purposes under two conditions:

(1) If the Secretary of Agriculture, based on criteria set forth in 7 CFR part 14, determines that payments are made, "\* \* \* primarily for the purpose of conserving soil and water resources, protecting or restoring the environment, improving forests, or providing a habitat for wildlife;" and

(2) If it "\* \* \*" is determined by the Secretary of the Treasury or his delegate as not increasing substantially the annual income derived from the property."

#### Procedural Matters

The Secretary of Agriculture, after reviewing the authorizing legislation, regulations, and operating procedures regarding the Louisiana Forestry Productivity Program and using the criteria set forth in 7 CFR part 14, has

concluded that cost-share payments made to recipients for approved practices under this program are made primarily for the purpose of improving forests.

The Secretary of Agriculture signed the "Record of Decision, Louisiana Forestry Productivity Program, Primary Purpose Determination for Federal Tax Purposes" on December 20, 1999, and the document is available upon request from the persons listed earlier in this notice.

Dated: December 21, 1999.

**Jose Cruz,**

*Acting Deputy Chief, State and Private Forestry.*

[FR Doc. 99-33762 Filed 12-28-99; 8:45 am]

**BILLING CODE 3410-11-M**

## DEPARTMENT OF AGRICULTURE

### Grain Inspection, Packers and Stockyards Administration

#### Deposting of Stockyards

Notice is hereby given, that the livestock markets named herein, originally posted on the dates specified below as being subject to the Packers and Stockyards Act, 1921, as amended (7 U.S.C. 181 *et seq.*), no longer come within the definition of a stockyard under the Act and are therefore no longer subject to the provisions of the Act.

Facility No., name, and location of stockyard	Date of posting
ND-100—Central Livestock Association, Inc., Ashley, North Dakota	July 9, 1959.
ND-103—Home Base Auction, Inc., Bowman, North Dakota	May 12, 1959.
ND-104—Central Livestock Association, Inc., Carrington, North Dakota	December 10, 1964.
ND-106—Stockmen's Livestock Exchange, Inc., Dickinson, North Dakota	May 9, 1959.
ND-110—Rocking M Livestock, LLC, Harvey, North Dakota	May 18, 1959.
ND-121—Park River Livestock Auction Market, Park River, North Dakota	June 9, 1959.
ND-124—Schilling Livestock, Inc., Turtle Lake, North Dakota	June 6, 1959.
ND-126—Watford City Livestock Auction, Watford City, North Dakota	June 1, 1959.
ND-131—Central Livestock Association, Inc., Dickinson, North Dakota	September 14, 1976.
ND-132—Litchville Feeder Pigs, Inc., Litchville, North Dakota	June 19, 1985.
SD-114—Edgemont Livestock Market, Inc., Edgemont, South Dakota	March 25, 1955.
SD-149—Timber Lake Livestock Market, Timber Lake, South Dakota	June 27, 1957.
SD-163—O'Connell's Lake Road Arena, Aberdeen, South Dakota	August 23, 1979.
SD-166—Magness-Faulkton Livestock Market, Faulkton, South Dakota	January 2, 1982.
SD-169—Alexandria Livestock Market, Inc., Alexandria, South Dakota	September 3, 1987.
WI-109—Midwest Livestock Producers Cooperative, Granton, Wisconsin	December 20, 1962.
WI-116—Midwest Livestock Producers Cooperative, Monticello, Wisconsin	May 2, 1960.
WI-117—Peshtigo Livestock Market, Inc., Peshtigo, Wisconsin	May 7, 1959.
WI-124—Midwest Livestock Producers Cooperative, Shullsburg, Wisconsin	April 15, 1971.
WI-127—Midwest Livestock Producers Cooperative, Thorp, Wisconsin	May 7, 1959.
WI-132—Midwest Livestock Producers Cooperative, Dale, Wisconsin	February 18, 1974.