

mained in occupancy and used the accommodations as his home from January 1, 1947 to the date of subletting or other subrenting.

This amendment shall become effective April 16, 1947.

Issued this 16th day of April 1947.

PHILIP B. FLEMING,
Temporary Controls Administrator.

*Statement To Accompany Amendment
28 to the Rent Regulation for Housing
in the Atlantic County Defense-
Rental Area*

By previous actions, the Administrator exempted from regulation during previous summer seasons the subletting of housing accommodations in the Atlantic County defense-rental area. Heretofore the exemption of subletting was not limited to tenant-occupied dwelling units. As a result the exemption was the subject of abuse by some landlords who have used the device of a fictitious tenant to obtain exemption from rent control. In order to more effectively prevent this type of evasion and circumvention of the regulation the accompanying amendment limits the exemption for 1947 to situations in which the subletting is done by a tenant who remained in occupancy and used the accommodations as his home from January 1, 1947 to the date of the subletting. The Administrator deems this limitation on the exemption to be reasonable.

In the judgment of the Price Administrator, this amendment is necessary and proper in order to effectuate the purposes of the Emergency Price Control Act.

No provisions which might have the effect of requiring a change in established rental practices have been included in the amendment unless such provisions have been found necessary to achieve effective rent control and to prevent circumvention or evasion of the rent regulation and the act. To the extent that the provisions of this amendment compel or may operate to compel changes in established rental practices, such provisions are necessary to prevent circumvention or evasion of the rent regulation and the act.

[F. R. Doc. 47-3750; Filed, Apr. 16, 1947;
11:41 a. m.]

TITLE 36—PARKS AND FORESTS

Chapter I—National Park Service, Department of the Interior

PART 10—DELEGATIONS OF AUTHORITY REGIONAL DIRECTORS TO ISSUE REVOCABLE PERMITS

Part 10 is amended by adding a new § 10.7, reading as follows:

§ 10.7 *Regional Directors to issue revocable permits.* (a) The appropriate Regional Directors, as designated in §§ 01.30 and 01.82 of this chapter, are authorized to issue revocable business concession, grazing, and special use per-

mits for use and occupancy of the Federally-owned lands, buildings, and property within the parks and monuments for all authorized purposes, including commercial operations, occupancy of quarters, haying, farming, grazing of livestock, livestock driveways, and other agricultural and special uses not excepted in paragraph (b) of this section.

(b) The delegation of authority in paragraph (a) of this section shall not apply to the issuance of licenses and permits for the purposes enumerated in paragraphs (c) and (d) of § 2.31 of this chapter.

(c) The provisions of this section shall become effective on May 15, 1947. (See 36 CFR, Part 2 (12 F. R. 2036)) (Pub. Law 404, 79th Cong., 60 Stat. 237)

Issued this 11th day of April 1947.

[SEAL] NEWTON B. DRURY,
Director.

[F. R. Doc. 47-3615; Filed, Apr. 16, 1947;
8:50 a. m.]

TITLE 41—PUBLIC CONTRACTS

Chapter II—Division of Public Con- tracts, Department of Labor

PART 210—STATEMENTS OF GENERAL POLICY AND INTERPRETATION NOT DIRECTLY RE- LATED TO REGULATIONS

COVERAGE OF TRUCK DRIVERS EMPLOYED BY OIL DEALERS

§ 210.1 *Coverage of truck drivers employed by oil dealers.* The Division of Public Contracts returns to the interpretation contained in rulings and Interpretations No. 2¹ with respect to coverage of truck drivers employed by oil dealers, by amending section 40 (e) (1) of rulings and Interpretations No. 3² to read as follows:

Where the contractor is a dealer, the act applies to employees at the central distributing plant, including warehousemen, compounders, and chemists testing the lot out of which the Government order is filled, the crews engaged in loading the materials in vessels, tank cars or tank wagons for shipment, and truck drivers engaged in the activities described in section 37 (m) above.³ However, the contractor is not required to show that the employees at the bulk stations, including truck drivers, are employed in accordance with the standards of the act. (Bulk stations as the term is used herein are intermediate points of storage between a central distributing plant and service stations.)

(Sec. 3 (a) Pub. Law 404, 79th Cong., 60 Stat. 238)

Dated: April 11, 1947.

WM. R. McCOMB,
Administrator.

[F. R. Doc. 47-3622; Filed, Apr. 16, 1947;
8:49 a. m.]

¹ Not filed with Division of the Federal Register.

² Refers to rulings and Interpretation No. 3.

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—Bureau of Land Manage- ment, Department of the Interior

[Circ. 1645]

PART 147—EXCHANGES BY STATES UNDER TAYLOR GRAZING ACT

MISCELLANEOUS AMENDMENTS

Part 147 as amended by Circular 1617, June 20, 1946 (11 F. R. 7434), and Circular 1625, November 1, 1946 (11 F. R. 13465), is further amended as follows:

1. Section 147.2 is amended to read as follows:

§ 147.2 *Lands which may be offered in exchange.* Lands offered in exchange by a State may be lands owned by the State within or without the boundary of a grazing district, and the selected lands may be surveyed grazing district lands not otherwise appropriated or reserved, or unappropriated and unsurveyed public lands of the United States, within the same State. If, however, the selected lands are within a grazing district, the lands offered by the State in exchange must be within the same grazing district and such selected lands must lie in a reasonably compact body so as not to interfere with the administration or value of the remaining lands in the district for grazing purposes.

An application for exchange may be made on the basis of equal area or equal value. However, with respect to all exchange applications filed after the date of the regulations in this part the Secretary of the Interior will consider and determine the value of the offered and selected land and will not approve an exchange unless the values of the offered and selected land are approximately equal. In determining such values, consideration will be given to such matters as the actual appraised value of the lands, the benefits of consolidation or blocking out of land holdings by the State and the Federal Government as a result of the proposed exchange, the size of the areas involved, the value of the surface or other resources, including such reservations of minerals or easements as may be made by the State or the United States, and any other considerations which may have appropriate bearing on the value of the lands involved.

When mineral lands are selected in an exchange based upon equal acreage, the patent will contain a reservation of all minerals to the United States, and in any exchanges based upon equal acreage, the State may offer mineral lands owned by the State, with a mineral reservation to the State.

Unsurveyed school sections within or without the boundary of a grazing district may be offered by the State in an exchange based upon equal areas, but no mineral reservations to the State may be made in such unsurveyed sections, the identification of which will be determined by protraction or otherwise, the

State by such selections waiving all rights to the unsurveyed sections.

State-owned lands, as well as school sections surveyed and unsurveyed the title to which has not yet vested in the State, located within national forests, national parks and monuments, Indian or other reservations or withdrawals, may be offered as a basis for an exchange under said section 8 of the Taylor Grazing Act as amended, where the selected lands are not within a grazing district. Where the selected lands are within a grazing district, lands within the exterior boundaries of the grazing district and also within such reservations or withdrawals may be offered as a basis for an exchange only if the Secretary of the Interior determines that the exchange would not interfere with the administration or value of the remaining lands in the grazing district for grazing purposes.

2. Section 147.4 is amended to read as follows:

§ 147.4 *Application for exchange; evidence required.* A State desiring to exchange lands under section 8 of the Taylor Grazing Act (48 Stat. 1269; 43 U. S. C. 315-315n, 1171) should file application, in triplicate, in the district land office having jurisdiction over the selected lands, or in the Bureau of Land Management when there is no district land office within the State. Such application should describe the lands offered to the Government as well as those selected in exchange, by legal subdivisions of the public land surveys, or by entire sections, and nothing less than a legal subdivision may be surrendered or selected.

The application for exchange should identify the grazing district or districts in which the offered or selected lands are situated, if such lands lie within a grazing district, and should state whether the State desires the proposed exchange to be based upon equal value or equal acreage. In addition, the application should state whether or not any reservations of minerals, easements, or other rights of use in or to the offered lands are desired, and what use thereof is contemplated, whether the State consents to a reservation of minerals to the United States in the selected lands and what other reservations or easements which are to be made by the United States with respect to the selected lands are acceptable to the State. Each application for an exchange must be accompanied by the following certificate and statement:

(a) A certificate by the selecting agent showing that the selection is made under and pursuant to the laws of the State; that the lands selected and the lands relinquished are approximately of equal value, unless the exchange is proposed to be based on equal areas; that the State is the owner of the lands offered in exchange, if such is the case; that the offered lands are not the basis of another selection or exchange, and that the selected lands are unappropriated and are not occupied, claimed, improved, or cultivated by any person adversely to the State.

(b) A corroborated statement relative to springs and water holes on the selected lands in accordance with the regulations in §§ 292.1 to 292.9, inclusive, of this chapter.

3. Section 147.6 is revoked.

4. Sections 147.7 to 147.16 are renumbered §§ 147.6 to 147.15, respectively.

5. The first sentence of § 147.8, renumbered § 147.7, is amended to read as follows:

§ 147.7 *Additional evidence required.* After considering the application and any evidence relative thereto as he may deem necessary, the Director of the Bureau of Land Management, unless he has reason to do otherwise, will with the approval of the Secretary of the Interior, issue notice for publication of the contemplated exchange, and will require the State, through the Manager of the District Land Office, to submit proof of publication of notice, a duly recorded deed of conveyance of the offered lands (unless such offered lands are not owned by the State), a certificate of the proper State officer showing that the offered lands have not been sold or otherwise encumbered by the State, and a certificate by the recorder of deeds or official custodian of the records of transfers of real estate in the proper county, or by an abstractor or abstract company satisfactory to the Department of the Interior, that no instrument purporting to convey or in any way encumber title to the offered land is of record or on file in his office. * * *

6. Section 147.15, renumbered § 147.14, is amended to read as follows:

§ 147.14 *No indemnity right accrues by the inclusion of school sections within grazing districts.* A grazing district is not a reservation within the meaning of the act of February 28, 1891 (26 Stat. 796; 43 U. S. C. 851, 852), and therefore school sections, surveyed or unsurveyed, within a grazing district are not for that reason only valid base for indemnity school land selections under said act of 1891. The inclusion of unsurveyed school sections within a grazing district will not prevent the title to such lands from vesting in the State upon the acceptance of the plat of survey thereof by the Director of the Bureau of Land Management.

Granted school sections owned by a State within or without the boundaries of a grazing district may be assigned by the State as a basis for an equal value, or equal area exchange, and unsurveyed school sections within or without the boundaries of a grazing district may be assigned by the State as a basis for an equal area exchange.

(Sec. 2, 48 Stat. 1270; 43 U. S. C. 315a)

FRED W. JOHNSON,
Director.

Approved: April 7, 1947.

J. A. KRUG,
Secretary of the Interior.

[F. R. Doc. 47-3616; Filed, Apr. 16, 1947;
8:50 a. m.]

Appendix—Public Land Orders

[Public Land Order 363]

ALASKA

REVOKING EXECUTIVE ORDER NO. 1513 OF APRIL 1, 1912, WITHDRAWING PUBLIC LAND FOR USE OF THE AGRICULTURAL DEPARTMENT AS AN EXPERIMENT STATION

By virtue of the authority vested in the President by the act of June 25, 1910, 36 Stat. 847 (43 U. S. C. 141-143), and pursuant to Executive Order No. 9337 of April 24, 1943, it is ordered as follows:

Executive Order No. 1513 of April 1, 1912, withdrawing certain public lands fronting on Kalsin Bay on Kodiak Island, Alaska, for the use of the Agricultural Department as an experiment station, is hereby revoked.

The land is subject to Executive Order No. 8344 of February 10, 1940, withdrawing certain public lands on Kodiak and other islands for classification and in aid of legislation.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior.

APRIL 9, 1947.

[F. R. Doc. 47-3617; Filed, Apr. 16, 1947;
8:50 a. m.]

[Public Land Order 364]

ALASKA

REVOKING EXECUTIVE ORDER NO. 6833 OF AUGUST 28, 1934, WITHDRAWING PUBLIC LAND FOR USE OF THE DEPARTMENT OF AGRICULTURE AND THE ALASKA GAME COMMISSION AS A HEADQUARTERS SITE

By virtue of the authority vested in the President by the act of June 25, 1910, 36 Stat. 847, as amended by the act of August 24, 1912, 37 Stat. 497 (43 U. S. C. 141-143), and pursuant to Executive Order No. 9337 of April 24, 1943, it is ordered as follows:

Executive Order No. 6833 of August 28, 1934, withdrawing the public lands on Near Island, off the northeastern shore of Kodiak Island, Alaska, for the use of the Department of Agriculture and the Alaska Game Commission as a headquarters site, is hereby revoked.

The lands are subject to Executive Order No. 8344 of February 10, 1940, withdrawing Kodiak and other islands, including all adjacent islands within two miles from the shores thereof for classification and in aid of legislation.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior.

APRIL 9, 1947.

[F. R. Doc. 47-3618; Filed, Apr. 16, 1947;
8:50 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[S. O. 396, Amdt. 6]

PART 95—CAR SERVICE

RESTRICTIONS ON RECONSIGNMENT OF PERISHABLES

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 11th day of April A. D. 1947.

Upon further consideration of Service Order No. 396 (10 F. R. 15008), as amended (11 F. R. 1627, 4038, 9453; 12 F. R. 1235, 2288), and good cause appearing therefor, *It is ordered*, That:

Service Order No. 396, Perishables-Restrictions on Reconsigning, (codified as 49 CFR § 95.396), as amended, be, and it is hereby, further amended by adding the following paragraph (j) thereto:

(j) *Reconsigning involving backhaul prohibited.* No common carrier by railroad subject to the Interstate Commerce Act shall reassign or execute reassigning orders when such reassigning involves, requires or results in any backhaul, nor when such reassigning requires or results in a car moving through or to a point where that car had previously been transported in through or continuous movement.

It is further ordered, That this amendment shall become effective at 12:01 a. m., April 16, 1947, and it shall apply only on cars to be diverted or reconsigned on or after the effective date hereof.

It is further ordered, that a copy of this order and direction be served upon each State railroad regulatory body, and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, Sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 47-3627; Filed, Apr. 16, 1947;
8:53 a. m.]

[S. O. 646, Amdt. 1]

PART 95—CAR SERVICE

ICING AT ROSEVILLE, SAN JOSE OR STOCKTON, CALIF.

At a session of the Interstate Commerce Commission Division 3, held at its office in Washington, D. C., on the 11th day of April A. D. 1947.

Upon further consideration of Service Order No. 646 (11 F. R. 14109), and good cause appearing therefor: it is ordered, that:

Section 95.646 *Icing at Roseville, San Jose or Stockton*, of Service Order No. 646, be, and it is hereby, amended by substituting the following paragraph (d) for paragraph (d) thereof:

(d) *Expiration date.* This order shall expire at 11:59 p. m., June 30, 1947, unless otherwise modified, changed, suspended or annulled by order of this Commission.

It is further ordered, that this amendment shall become effective 12:01 a. m., April 15, 1947; that a copy of this order and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 47-3628; Filed, Apr. 16, 1947;
8:54 a. m.]

[S. O. 692, Amdt. 1]

PART 95—CAR SERVICE

RESTRICTIONS ON RECONSIGNMENT OF LUMBER

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 11th day of April A. D. 1947.

Upon further consideration of Service Order No. 692 (12 F. R. 1685), and good cause appearing therefor: *It is ordered*, That:

Service Order No. 692, Lumber-Restrictions on Holding for Diversion, Reconsignment or Disposition (codified as 49 CFR § 95.692), be, and it is hereby, amended by adding the following paragraph (h) thereto:

(h) *Reconsigning involving backhaul prohibited.* No common carrier by railroad subject to the Interstate Commerce Act shall reassign or execute reassigning orders when such reassigning involves, requires or results in any backhaul, nor when such reassigning requires or results in a car moving through or to a point where that car had previously been transported in through or continuous movement.

It is further ordered, That this amendment shall become effective at 12:01 a. m., April 16, 1947, and it shall apply only on cars to be diverted or reconsigned on or after the effective date hereof.

It is further ordered, that a copy of this order and direction be served upon each State railroad regulatory body, and upon the Association of American Railroads, Car Service Division, as agent of the railroad subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4; 54 Stat. 901, 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 47-3626; Filed, Apr. 16, 1947;
8:53 a. m.]

PROPOSED RULE MAKING

TREASURY DEPARTMENT

Bureau of Internal Revenue

[26 CFR, Parts 402, 403, 410]

EMPLOYMENT TAXES

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations herein set forth in tentative form are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations,

consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in sections 1429, 1535, and 1609 of the Internal Revenue Code (53 Stat. 178, 183, 188; 26 U. S. C. 1429, 1535, 1609) and sections 1, 2, 3, 401, and 402 of the act approved July 31, 1946 (Pub. Law 572, 79th Cong.).

Subchapter D—Employment Taxes

PART 402—EMPLOYEES' TAX AND EMPLOYERS' TAX UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT

PART 403—EXCISE TAX ON EMPLOYERS UNDER THE FEDERAL UNEMPLOYMENT TAX ACT

PART 410—EMPLOYERS' TAX, EMPLOYEES' TAX, AND EMPLOYEE REPRESENTATIVES' TAX UNDER THE CARRIERS TAXING ACT OF 1937 AND SUBCHAPTER B OF CHAPTER 9 OF THE INTERNAL REVENUE CODE

Regulations 100 only as made applicable to the Internal Revenue Code by