

gain recognized is attributable to the additional cost element. The new property acquired has no additional cost element. The reinvestment element of the new property acquired consists of 2 subelements corresponding to the reinvestment element and additional cost element of the property disposed of. The subelement corresponding to the reinvestment element has additional depreciation of \$10,000, that is, its additional depreciation immediately before the disposition (\$100,000), minus \$90,000, the amount of additional depreciation necessary to produce \$45,000 of section 1250(a) gain where the applicable percentage is 50 percent. The subelement corresponding to the additional cost element has additional depreciation of \$31,250, that is, its additional depreciation immediately before the disposition (\$50,000), minus \$18,750, the amount of additional depreciation necessary to produce \$15,000 of section 1250(a) gain where the applicable percentage is 80 percent.

4. Section 1.1250-4 is amended by adding a new paragraph (f) to read as follows:

§ 1.1250-4 Holding period.

(f) *Qualified low-income housing project acquired in certain transactions.* The holding period of a "reinvestment element" (and of subelements thereof) of section 1250 property (as defined in paragraph (h) (2) of § 1.1250-3) acquired in a transaction to which sections 1039(a) and 1250(d) (8)(A) apply includes the holding period of the corresponding element of the section 1250 property disposed of. See section 1250(e) (4). The holding period of the "additional cost element" (as defined in paragraph (h) (2) of § 1.1250-3) begins on the date the replacement project is acquired. The holding period of a "reinvestment element" of section 1250 property does not include the period beginning on the day after the date of the disposition and ending (1) on the date of the acquisition of the replacement housing project, or (2) on the date the replacement housing project constructed or reconstructed by the taxpayer is placed in service.

5. Section 1.1250-5 is amended by revising paragraph (c)(1) and by redesignating paragraph (c)(6) as (c)(7) and adding a new paragraph (c)(6). These revised and added provisions read as follows:

§ 1.1250-5 Property with two or more elements.

(c) *Element—(1) General.* For purposes of this section, in the case of section 1250 property there shall be treated as separate elements the separate improvements, units, remaining property, special elements, and low-income housing elements which are respectively referred to in paragraphs (c) (2), (3), (4), (5), and (6) of this section.

(6) *Low-income housing elements.* If, in an approved disposition of a qualified housing project, a replacement qualified housing project is treated as consisting of more than one element of section 1250 property by reason of section 1250(d) (8)(E) (see paragraph (h)(2) of § 1.1250-3), the elements determined under such section shall be treated as elements for purposes of this section. For definition of the terms "qualified housing project" and "approved disposition", see section 1039(b) and the regulations thereunder.

* * * * *

[FR Doc.76-3348 Filed 2-3-76;8:45 am]

Title 27—Alcohol, Tobacco Products and Firearms

CHAPTER I—BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY

[T.D. ATF-24]

PART 194—LIQUOR DEALERS

Adjusted Rate of Interest

Under Public Law 93-625, effective July 1, 1975, a new rate of interest on taxpayment deficiencies and excesses of 9% was established. Further, the Public Law provided for future adjusted rates of interest to be established by the Secretary of the Treasury or his delegate.

In the November 10, 1975, issue of the Internal Revenue Bulletin, there was published Revenue Ruling 75-487, which established an adjusted rate of interest of 7% effective February 1, 1976. This rate will remain in effect until at least January 31, 1978. As prescribed by law, the new rate is equal to the adjusted prime rate charged by banks (rounded to the nearest full percent) in September, 1975.

The purpose of the amendments made by this Treasury decision is to implement the new adjusted interest rate. Accordingly, 27 CFR 194.110 is revised to reflect the new 7 percent interest rate. As revised, § 194.110 reads as follows:

§ 194.110 Interest on unpaid tax.

(a) *General.* Interest is due on delinquent special tax from the date the tax is required to be paid to the date paid.

(b) *Rates of interest.* (1) An annual rate of 6 percent shall apply to interest accruing before July 1, 1975.

(2) An annual rate of 9 percent shall apply to interest accruing within the period commencing July 1, 1975, through January 31, 1976.

(3) An annual rate of 7 percent shall apply to interest accruing on or after February 1, 1976. This rate shall apply to interest accruing up to the effective date of any future adjusted rate of interest established under 26 U.S.C. 6621(a).

(c) *Example.* A retail liquor dealer fails to pay its \$54.00 special tax for the period July 1, 1974, through June 30, 1975. If the retailer pays the delinquent special tax on January 1, 1977, interest would be computed as follows:

(1) The 6 percent rate would be assessed on \$54.00 from the date the special tax was due, July 1, 1974, to the effective date of the 9 percent rate, July 1, 1975.

(3) The 7 percent rate would be assessed on \$54.00 from July 1, 1975, to the effective date of the 7 percent rate, February 1, 1976.

(2) The 9 percent rate would be assessed on \$54.00 from February 1, 1976 to the date the tax was paid, January 1, 1977.

In this example, the retail liquor dealer would pay a total of \$9.54 in interest: 6 percent of \$54.00 for one year (\$3.24) plus 9 percent of \$54.00 for seven months (\$2.84) plus 7 percent of \$54.00 for eleven months (\$3.46).

(Sec. 7, Pub. L. 93-625, 88 Stat. 2114 (26 U.S.C. 6621); 68A Stat. 817 (26 U.S.C. 6601))

Because this Treasury decision merely implements the interest rate adjustment prescribed in accordance with statutory provisions, it is found that it is unnecessary to issue this Treasury decision with notice and public procedure thereon under 5 U.S.C. 553(b) or subject to the effective date limitations of 5 U.S.C. 553(d).

Accordingly, this Treasury decision shall become effective on February 1, 1976, which is the date on which the adjusted interest rate is to take effect.

This Treasury decision is issued under the authority contained in 26 U.S.C. 7805 (68A Stat. 917).

Signed: January 20, 1976.

REX D. DAVIS,
Director.

Approved: January 30, 1976.

DAVID R. MACDONALD,
Assistant Secretary of the Treasury.

[FR Doc.76-3410 Filed 2-3-76;8:45 am]

Title 5—Administrative Personnel

CHAPTER I—CIVIL SERVICE COMMISSION

PART 213—EXCEPTED SERVICE

Department of Justice

Section 213.3310 is amended to show that one position of Secretary and Confidential Assistant to the U.S. Attorney is reestablished under Schedule C.

Effective February 4, 1976, § 213.3310 (o)(1) is amended as set forth below:

§ 213.3310 Department of Justice.

* * * * *

(o) *Office of the U.S. Attorney.*

(1) Secretary and Confidential Assistant to the U.S. Attorney (24 positions).

(5 U.S.C. 3301, 3302; EO 10577, 3 CFR 1954-1958 Comp., p. 218)

UNITED STATES CIVIL SERV-

ICE COMMISSION,

[SEAL] JAMES C. SPRY,
Executive Assistant
to the Commissioners.

[FR Doc.76-3299 Filed 2-3-76;8:45 am]

RULES AND REGULATIONS

Title 7—Agriculture

CHAPTER IV—FEDERAL CROP INSURANCE CORPORATION, DEPARTMENT OF AGRICULTURE

PART 401—FEDERAL CROP INSURANCE

Subpart—Regulations for the 1969 and Succeeding Crop Years

APPENDIX—DISCONTINUANCE OF INSURANCE IN COUNTIES PREVIOUSLY DESIGNATED FOR COTTON CROP INSURANCE

The counties listed below are hereby deleted from the list of counties published in the *FEDERAL REGISTER* on September 29, 1975 (40 FR 44539-44540), which were designated for cotton crop insurance for the 1976 crop year pursuant to the authority contained in 7 CFR § 401.101 of the above identified regulations.

LOUISIANA

East Carroll Red River

NORTH CAROLINA

Cleveland Lincoln

TEXAS

Culberson

(Secs. 506, 516, 52 Stat. 73, as amended, 77, as amended; 7 U.S.C. 1506, 1516)

[SEAL]

M. R. PETERSON,

Manager, Federal
Crop Insurance Corporation.

[FR Doc. 76-3279 Filed 2-3-76; 8:45 am]

PART 401—FEDERAL CROP INSURANCE

Subpart—Regulations for the 1969 and Succeeding Crop Years

APPENDIX—DISCONTINUANCE OF INSURANCE IN COUNTIES PREVIOUSLY DESIGNATED FOR SOYBEAN CROP INSURANCE

The counties listed below are hereby deleted from the list of counties published in the *FEDERAL REGISTER* on November 11, 1975 (40 F.R. 52589), which were designated for soybean crop insurance for the 1976 crop year pursuant to the authority contained in 7 C.F.R. § 401.101 of the above identified regulations.

LOUISIANA

East Carroll Red River

(Secs. 506, 516, 52 Stat. 73, as amended, 77, as amended; 7 U.S.C. 1506, 1516)

[SEAL]

M. R. PETERSON,

Manager, Federal
Crop Insurance Corporation.

[FR Doc. 76-3280 Filed 2-3-76; 8:45 am]

[Amdt. No. 72]

PART 401—FEDERAL CROP INSURANCE

Subpart—Regulations for the 1969 and Succeeding Crop Years; Sunflowers

Pursuant to the Authority contained in the Federal Crop Insurance Act, as amended, the above-identified regulations are amended effective beginning with the 1976 crop year in the following respects:

§ 401.103 [Amended]

1. The list of closing dates contained in § 401.103(a) is amended by adding at the end thereof the following:

* * * * * SUNFLOWERS

Minnesota and North Dakota April 30

2. The following section is added:

§ 401.152 The Sunflower Endorsement.

The provisions of this endorsement, which shall be applicable for the 1976 and Succeeding Crop Years, are as follows:

1. *Insured Crop.* The insured crop shall be sunflower seed (hereinafter referred to as "sunflowers") planted for harvest as sunflowers, as determined by the Corporation, except any varieties of such seed shown as uninsurable on the county actuarial table (hereinafter called "actuarial table"). Insurance shall not attach on (1) acreage planted in rows not far enough apart to permit cultivation with a row cultivator, as determined by the Corporation, or (2) acreage to which sunflowers, potatoes, or dry beans have been planted in either of the preceding two crop years or upon which soybeans, rape, mustard, or red clover have been grown the preceding crop year.

Insurance shall not attach to any unit if the acreage of insurable sunflowers thereon is less than 20 acres.

2. *Production guarantee.* The production guarantee per acre shown on the actuarial table shall be increased by 100 pounds for any harvested acreage from which the amount harvested is 100 pounds or more per acre.

3. *Insurance period.* Insurance on any insured acreage shall attach at the time the sunflowers are planted and shall cease upon final adjustment of a loss or harvest, whichever occurs first; but in no event shall insurance remain in effect later than November 30 of the calendar year in which the sunflowers are normally harvested.

4. *Claims for loss.* (a) Any claim for loss on an insurance unit (hereinafter called "unit") shall be submitted to the Corporation, on a form prescribed by the Corporation, not later than 60 days after the time of loss. The Corporation reserves the right to provide additional time if it determines that circumstances beyond the control of either party prevent compliance with this provision.

(b) It shall be a condition precedent to the payment of any loss that the insured establish the production of the insured crop on the unit and that such loss has been directly caused by one or more of the hazards insured against during the insurance period for the crop year for which the loss is claimed, and furnish any other information regarding the manner and extent of loss as may be required by the Corporation.

(c) Losses shall be determined separately for each unit. The amount of loss with respect to any unit shall be determined by (1) multiplying the insured acreage of sunflowers on the unit by the applicable production guarantee per acre, which product shall be the production guarantee for the unit, (2) subtracting therefrom the total production to be counted for the unit, (3) multiplying the remainder by the applicable price for computing indemnities, and (4) multiplying the result obtained in (3) by the insured interest: *Provided*, That if for the unit the insured fails to report all of his insurable acreage or interest, the amount of loss shall be determined with respect to all of his insurable acreage and interest; but in such cases or otherwise, if the premium

computed on the basis of the insurable acreage and interest exceeds the premium on the reported acreage and interest, or the acreage and interest when determined by the Corporation under section 3 of the policy, the amount of loss shall be reduced proportionately.

(d) The total production to be counted for a unit shall be determined by the corporation and, subject to the provisions hereinafter, shall include all harvested production and any appraisals made by the Corporation for unharvested or potential production, poor farming practices, uninsured causes of loss, or for acreage abandoned or put to another use without the written consent of the Corporation: *Provided*, That the total production to be counted on any acreage of sunflowers which is unharvested or from which the production harvested is less than 100 pounds per acre shall be the appraised production and the harvested production in excess of 100 pounds per acre, except that, as to acreage which is abandoned or put to another use without prior written consent of the Corporation, or which is damaged solely by an uninsured cause, the production to be counted shall be not less than the production guarantee provided for such acreage. The total production to be counted shall include any harvested production from acreage initially planted for purposes other than for harvest as sunflowers, as determined by the Corporation. The Corporation reserves the right to determine the amount of production of unharvested sunflowers standing in the field on the basis of a field appraisal immediately after the end of the insurance period.

(e) Notwithstanding any other provision of this section for determining production to be counted, the production to be counted of any harvested sunflowers which do not grade No. 2 or better, as defined by the North Dakota Grain Inspection Service Incorporated, on the basis of test weight or seed damage, due to uninsured causes occurring within the insurance period shall be adjusted by (1) dividing the value per pound of the damaged sunflowers as determined by the Corporation, by the market price per pound at the local market for sunflowers grading No. 2 at the time the loss is adjusted, or if the damaged sunflowers have been sold, by dividing the price per pound received by the insured, by the applicable No. 2 price on the date of sale at the local market, or, if the damaged sunflowers were grown and have been or will be delivered under contract, by dividing the price per pound provided under the contract for such damaged sunflowers by the No. 2 contract price, and (2) multiplying the result thus obtained by the number of pounds of such damaged sunflowers. If the sunflowers grade No. 2 or better on the basis of test weight and damaged seed and it is determined that the production contains a moisture content of 13 percent or more such production shall be reduced 1 percent for each whole percent of moisture above 12 percent.

5. *Cancellation and termination for indebtedness dates.* For each year of the contract the cancellation date shall be the December 31 and the termination date for indebtedness shall be the April 30 immediately preceding the beginning of the crop year for which the cancellation or the termination is to become effective.

6. *Meaning of terms.* For purposes of insurance on sunflowers the term:

(a) "Harvest" means the mechanical severance from the land of mature sunflowers for combining or threshing.

(Secs. 506, 516, 52 Stat. 73, as amended, 77, as amended; 7 U.S.C. 1506, 1516)

The rules herein do not fall within the criteria set forth in the Department of Agriculture's interim guidelines relating to the Inflationary Impact Statement required by the Office of Management and Budget Circular A-107.

Coverage under the proposed endorsement will be in the terms of pounds per acre of sunflower seeds planted for sunflowers with a production guarantee of 100 pounds increase per acre for any harvested acreage from which the amount harvested is 100 pounds or more per acre. The adjustment formula is based on Grade No. 2 Sunflower seed, as determined by the North Dakota Grain Inspection Service Incorporated, a private organization licensed by the State of North Dakota on behalf of producer associations in both Minnesota and North Dakota to set the standards for the industry. Such determination is to be used in the absence of similar grading standards for sunflowers by the U.S. Department of Agriculture. It is contemplated that sunflower crop insurance under this endorsement will be offered beginning with the 1976 crop year in a few selected counties and applications will be taken in the near future. Upon approval of the proposed amendment there is additional and lengthy administrative detail work to be accomplished prior to the acceptance of applications, all of which must be completed by April 15, 1976, the date upon which changes must be on file in the office for the county.

Under the circumstances, the Board of Directors found that it would be impracticable and contrary to the public interest to follow the procedure for notice and public participation prescribed by 5 U.S.C. 553 (b) and (c), as directed by the Secretary of Agriculture in a Statement of Policy executed July 20, 1971 (36 FR 13804), prior to its adoption. Accordingly, said amendment was adopted by the Board of Directors on January 21, 1976.

[SEAL] PETER F. COLE,
Secretary,
Federal Crop Insurance Corporation.

Approved on January 29, 1976.

EARL L. BUTZ,
Secretary.

[FR Doc. 76-3341 Filed 2-3-76; 8:45 am]

[Amtd. No. 73]

PART 401—FEDERAL CROP INSURANCE

Subpart—Regulations for the 1969 and Succeeding Crop Years

Policy

Pursuant to the authority contained in the Federal Crop Insurance Act, as amended, the above-identified regulations are amended effective beginning with the 1977 crop year in the following respects:

1. Section 6 of the policy as shown in § 401.111 is amended to read as follows:

§ 401.111 The Policy.

* * * * *

6. *Annual Premium.* (a) The annual premium for an insured crop shall be earned and payable when the crop is planted.

(b) Except as otherwise provided in this subsection, the total annual premium for an insured crop on all insurance units shall be reduced as follows for consecutive years of insurance, without a loss for which an indemnity was paid on any insurance unit (hereinafter called "unit"), immediately preceding the crop year for which the reduction is applicable (eliminating any year in which a premium was not earned):

Percent premium reduction:	Consecutive years with no loss
5 after—	1
Do	2
10 after—	3
Do	4
15 after—	5
20 after—	6
25 after—	7

¹ 7 yr. or more.

If an insured has a loss on a crop for which an indemnity is paid, the number of consecutive years of insurance on such crop without a loss for which an indemnity was paid shall be reduced by 3 years, except that, where the insured has 7 or more such years, a reduction to 4 shall be made and where the insured has 3 or less such years, a reduction to zero shall be made.

Except on crops in counties where the county actuarial table provides for adjustments in coverage based on contract experience of each insured crop, if at any time the cumulative indemnities paid on a crop exceed the cumulative premiums earned from the start of the insuring experience through the previous crop year, the 5, 10, and 15 percent premium discounts in this section shall not thereafter be applicable until such cumulative premiums equal or exceed the cumulative indemnities. (Premiums and indemnities used for this determination shall be in bushels for wheat and in dollars for all other crops.)

If there is no break in continuity of participation, any premium reduction earned hereunder shall be transferred to (1) the contract of the insured's estate or surviving spouse in case of death of the insured, (2) the contract of the person who succeeds the insured as the insured's transferee in operating only the same farm or farms, if the Corporation finds that such transferee has previously actively participated in the farming operation involved, or (3) the contract of the same insured who stops farming in one county and starts farming in another county, or who changes to a separate crop contract from a combined crop contract.

(c) Any unpaid amount due the Corporation by the insured may be deducted from any indemnity payable to the insured by the Corporation, or from any loan or payment to the insured under any act of Congress or program administered by the U.S. Department of Agriculture, when not prohibited by law.

2. Section 19(e) of the policy as shown in § 401.111 is amended to read as follows:

(e) "Insurance unit" means all the insurable acreage of the insured crop in the county at the time of planting (1) in which the insured has a 100 percent interest, (2) which is owned by one person and operated by the insured as a tenant, or (3) which is owned by the insured and rented to one tenant. Land rented for cash or for a fixed commodity payment or for any consideration other than a share in the crop on such land only shall be considered as owned by the lessee.

The Corporation and insured may agree in writing before the date established by the Corporation in section 3 hereof, in any crop

year, to divide the insured's insurable acreage of the insured crop in the county into two or more units.

The Corporation shall determine units as herein defined when adjusting a loss, notwithstanding what is shown on the acreage report, and reserves the right to consider any acreage and interest reported by or for the insured's spouse, child, or any member of his household, to be the bona fide interest of the insured or any other person having the bona fide interest.

3. Section 19(1) of the policy as shown in § 401.111 is amended to read as follows:

(1) "Time of loss" means the earlier of (1) the date harvest is completed on the unit (2) the calendar date for the end of the insurance period or (3) the date the entire crop on the unit is destroyed, as determined by the Corporation.

(Secs. 506, 516, 52 Stat. 73, as amended, 77, as amended; 7 U.S.C. 1506, 1516)

The foregoing amendment incorporates three changes in the policy for crop insurance and is applicable for all crops effective beginning with the 1977 crop year. Under the terms of the current Standard Policy, premium discounts of 5, 10, and 15 percent are allowable even though cumulative indemnities may exceed cumulative premiums earned. It is felt that the practice of allowing such premium discounts under these conditions is not justifiable. The proposed amendment would make these premium discounts non-applicable in such cases where the cumulative indemnities exceed the cumulative premiums earned from the start of the insuring experience through the previous crop year, yet would permit such premium discount benefits for those insureds who continue to have good insuring experience. The other changes proposed by the foregoing amendment merely clarify the language for determining a time in which the insured and the Corporation can agree to divide the insurable acreage into two or more units, and further, clarifies the meaning of the term "Time of Loss."

The rules herein do not fall within the criteria set forth in the Department of Agriculture's interim guidelines relating to the Inflationary Impact Statement required by the Office of Management and Budget.

It is desirable that this amendment become effective with the 1977 crop year. Notice of changes must be given to present insureds as early as March 1, 1976, and some applications have already been accepted for the 1977 crop year winter wheat crops. It would therefore be impossible to follow both the procedure for notice and public participation prescribed by 5 U.S.C. 553 (b) and (c) prior to the adoption of this amendment and to comply with the contractual provisions with respect to filing such changes in time to be effective on the earliest date of March 1, 1976. Under the circumstances, the Board of Directors found that it would be impracticable and contrary to the public interest to follow the procedure for notice and public participation prescribed by 5 U.S.C. 553 (b) and (c), as directed by the Secretary of Agriculture in a Statement of Policy, executed

RULES AND REGULATIONS

July 20, 1971 (36 FR 13804), prior to its adoption.

Accordingly, said amendment was adopted by the Board of Directors on January 21, 1976.

[SEAL] PETER F. COLE,
Secretary,
Federal Crop Insurance Corporation.

Approved on January 29, 1976.

EARL L. BUTZ,
Secretary.

[FIR Doc. 76-3342 Filed 2-3-76; 8:45 am]

PART 410—FLORIDA CITRUS CROP INSURANCE

Subpart—Regulations for the 1976 and Succeeding Crop Years

Pursuant to the authority contained in the Federal Crop Insurance Act, as amended, the Florida Citrus Crop Insurance Regulations for the 1970 and Succeeding Crop Years which shall remain in full force and effect for the 1975 crop year, are hereby superseded for the 1976 and Succeeding Crop Years by the regulations set forth below. The provisions of this subpart shall apply until amended or superseded to all continuous Florida citrus crop insurance contracts as they relate to the 1976 and Succeeding Crop Years.

Subpart—Regulations for the 1976 and Succeeding Crop Years

- Sec. 410.1 Availability of Florida citrus crop insurance.
410.2 Premium rates and amounts of insurance.
410.3 Application for insurance.
410.4 Public notice of indemnities paid.
410.5 Creditors.
410.6 The Application and the Policy.

AUTHORITY: Secs 506, 516, 52 Stat. 73, as amended; 77, as amended; 7 U.S.C. 1506, 1516.

§ 410.1 Availability of Florida Citrus Crop Insurance.

Citrus crop insurance shall be offered for the 1976 and Succeeding Crop Years under the provisions of § 410.1 through § 410.6 in counties in Florida within limits prescribed by and in accordance with the provisions of the Federal Crop Insurance Act, as amended. The counties shall be designated by the Manager of the Corporation from a list of counties approved by the Board of Directors of the Corporation for citrus crop insurance. The counties designated by the Manager shall be published by appendix to this section.

§ 410.2 Premium rates and amounts of insurance.

(a) The Manager shall establish premium rates and the amounts of insurance per acre which shall be shown on the county actuarial table on file in the office for the county. Such premium rates and amounts of insurance may be changed from year to year.

(b) The following shall apply to the transfer of any premium reduction earned under the provisions of section 7

of the Application and Policy set forth in § 410.6 if the insured is a partnership, Corporation, or any other joint enterprise and there is no break in continuity of participation. Upon dissolution of such enterprise, such premium reduction may be credited to the contract of any member or stockholder thereof if the Corporation determines such person is operating only land formerly operated by the dissolved enterprise. Upon formation of a joint enterprise, the smallest premium reduction (zero if none), which the Corporation determines would have been applicable to any insurable acreage brought into the enterprise if the enterprise had not been formed, may be credited to the joint enterprise contract.

§ 410.3 Application for insurance.

Application for insurance may be submitted, as provided in § 410.6 at the office for the county for the Corporation. The Corporation reserves the right to discontinue the taking of applications in any county upon its determination that the insurance risk involved is excessive or limit the amount of insurance prior to the closing date for the filing of applications. Such closing date shall be August 15 of the crop year. The Corporation further reserves the right to reject any application or to exclude any definitely identified acreage for any crop year of the contract if upon inspection it deems the risk on such acreage is excessive. If any acreage is to be excluded, the insured shall be notified of such exclusion before insurance attaches for the crop year for which the acreage is to be excluded. The Manager of the Corporation is authorized in any crop year to extend the closing date for acceptance of applications in any county, by publishing a notice in the *FEDERAL REGISTER*, upon his determination that no adverse selectivity will result during the period of such extension: *Provided, however, That if adverse conditions should develop during such period the Corporation will discontinue acceptance of applications.*

§ 410.4 Public notice of indemnities paid.

The Corporation shall provide for posting annually in each county at the county courthouse a listing of the indemnities paid in the county.

§ 410.5 Creditors.

An interest of a person other than the insured in an insured crop existing by virtue of a lien, mortgage, garnishment, levy, execution, bankruptcy, or any in-

voluntary transfer shall not entitle the holder of the interest to any benefit under the contract other than as provided in the Application and Policy set forth in § 410.6.

§ 410.6 The Application and the Policy.

The provisions of the Application and Policy for Florida Citrus Crop Insurance for the 1976 and Succeeding Crop Years are as follows:

Application and Policy
Form FCI-812-Florida Citrus
UNITED STATES DEPARTMENT OF AGRICULTURE
Federal Crop Insurance Corporation
APPLICATION AND POLICY FOR FLORIDA CITRUS CROP INSURANCE

(For 19____ and Succeeding Crop Years)

(Name of Insured)

(Contract Number)

(Address of Insured) (Zip Code)

(County)

(Identification Number)

1. The undersigned applicant (herein also called the "Insured"), subject to the applicable provisions of the regulations of the Federal Crop Insurance Corporation (herein called the "Corporation"), hereby applies to the Corporation for insurance on his interest as a producer in citrus crops of the insurable types designated below (hereinafter called the "insured crop") located in the above identified county (hereinafter called "the county"). The applicant applies for the amount of insurance for the applicable type shown below which shall be an amount shown on the county actuarial table (hereinafter called the "actuarial table"). The amounts of insurance available each crop year and prescribed premium rates for each crop year are shown by types on the actuarial table from year to year. The insured may with the consent of the Corporation change the amount of insurance which was in effect for a prior crop year and elect a new amount of insurance per acre by notifying the office for the county in writing prior to the date insurance attaches for the crop year for which the change is to become effective. The amount of insurance per acre in effect for a crop year shall be the amount of insurance most recently elected by the insured and shown on a form prescribed for such purpose but the amount of insurance shall not exceed the maximum dollar amount per acre shown on the actuarial table for such crop year. The insured hereby elects the respective amounts of insurance entered below for the type of citrus on which insurance is applied for:

Type	Crop(s)	Amount per acre (dollars)
I Early and midseason oranges		
II Late oranges		
III Grapefruit		
IV Navel oranges, tangelos, and tangerines ¹		
V Murcott honey oranges and temple oranges		
VI Lemons		

¹ I hereby elect to exclude from insurance Robinson tangerines by checking this box.

This application, when executed by a person as an individual, shall not cover his interest in a crop produced by a partnership or other entity.

2. *Causes of loss insured against.* The insurance provided is against unavoidable loss resulting from freeze, hail, hurricane, or tornado occurring within the insurance period. No insurance is provided against loss or damage to blossoms or trees.

3. *Insured crop.* (a) Unless otherwise provided on the county actuarial table, application for insurance may be made with respect to any one or more types of citrus, as defined in section 22 hereof, produced by the insured on trees that have reached at least the tenth growing season after being set out. Citrus produced on trees that have not reached the 10th growing season will be insured only if so provided on the county actuarial table, unless the acreage of such citrus is excluded because of risk as hereinafter provided. The insured may, subject to the approval of the Corporation, elect to insure or exclude from insurance for any crop year any definitely described and designated insurable acreage having a potential of less than 100 standard field boxes per acre. Acreage so excluded with approval of the Corporation shall be disregarded for all purposes of this contract for the crop year involved. If the insured fails to report, elect, and designate any defined acreage, the Corporation will disregard such acreage if the minimum potential is not produced thereon. However, if the production meets the minimum, the Corporation shall determine the percent of damage on all of the insurable acreage for the insurance unit (hereinafter called "unit") but will not permit the percent of damage for the unit to be increased by reason of the use of such undesignated acreage. The potential to be used to determine the percent of damage for a unit under section 14 shall never be less than 100 standard field boxes per acre. Except as otherwise provided herein, the insured acreage for each crop year shall be all that acreage in the county of the type(s) of citrus for which the insured has applied for insurance, which is shown on the actuarial table and not excluded otherwise because of risk, and in which the insured has an interest on the date insurance attaches.

(b) Insurance for each crop year of the contract shall cover only citrus fruit which can be expected to mature in the normal maturity period for the variety for such crop year.

4. *Responsibility of insured to report acreage and interest.* The insured at the time of filing his application shall also file on a form prescribed by the Corporation a report of all the acreage of the insured crop in the county in which he has an interest and show his interest therein. Such report shall include a designation of all the acreage of citrus which is uninsurable or any acreage not insured under the provisions of the preceding section. This report shall be revised for any crop year before insurance attaches if the acreage to be insured, or interest therein, has changed and the latest report filed shall be considered as the basis for continuation of insurance from year to year, subject to revision as provided herein. The acreage and interest insured shall be the acreage and interest reported by the insured or as determined by the Corporation, whichever the Corporation may elect.

5. *The contract.* Upon acceptance of this application by the Corporation, the contract shall be in effect for the crop year specified

above and shall continue for each succeeding crop year until canceled or terminated in accordance with the applicable provisions of the contract. This application and policy, and amendments thereto, if any, and the actuarial table for each crop year shall constitute the contract for citrus insurance. Any changes made in the contract shall not affect the continuity from year to year.

6. *Insurance period.* For each crop year insurance shall attach on the first May 1 of the crop year, except that for the first crop year if the application is submitted to the office for the county after that date and is accepted by the Corporation, insurance shall attach on the tenth day after the submission of the application, and as to any portion of the citrus crop shall cease upon harvest but in no event shall the insurance remain in effect later than June 30 (January 31 for tangerines and navel oranges) of the calendar year following the calendar year in which the insurance period begins.

7. *Annual premium.* (a) The annual premium shall be considered as earned on the date insurance attaches and shall be determined by multiplying the applicable amount of insurance for the insured acreage on the unit by the applicable premium rate and multiplying the product thereof by the insured's interest at the time insurance attaches.

(b) The insured's annual premium shall be adjusted as provided on the county actuarial table, if such provision is made on the actuarial table. If no such provision is made on the actuarial table, the total annual premium for the contract shall be reduced as follows for consecutive years of insurance, without a loss for which an indemnity was paid on any unit, immediately preceding the crop year for which the reduction is applicable (eliminating any year in which a premium was not earned):

(Code No.) (Witness to Signature)

9. Recommended for acceptance by:

(Corporation Representative)

Percent premium reduction:	Consecutive years with no loss
5 after	1
Do	2
10 after	3
Do	4
15 after	5
20 after	6
25 after	7

If an insured has a loss on a crop for which an indemnity is paid, the number of consecutive years of insurance on such crop without a loss for which an indemnity was paid shall be reduced by 3 years, except that, where the insured has 7 or more such years, a reduction to 4 shall be made and where the insured has 3 or less such years, a reduction to zero shall be made.

(c) If there is no break in continuity of participation, any premium reduction earned hereunder shall be transferred to (1) the contract of the insured's estate or surviving spouse in case of the death of the insured, (2) the contract of the person who succeeds the insured as the insured's transferee in operating only the same farm or farms, if the Corporation finds that such transferee has previously actively participated in the farming operation involved, or (3) the contract of the same insured who stops farming in one county and starts farming in another county.

8. *Premium note.* In consideration hereof, the insured promises to pay to the order of the Federal Crop Insurance Corporation each year of the contract the annual premium and further agrees that any amount due the Corporation by the insured may be deducted from any indemnity payable to the insured and when not prohibited by law, from any loan or payment otherwise due the insured under any program administered by the United States Department of Agriculture.

10. (Date) (Signature of Applicant)

(Date)

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ADDRESS OF OFFICE FOR COUNTY

PHONE:

LOCATION OF HEADQUARTERS

PHONE:

11. *Life of contract.* The contract is noncancelable for the first crop year and shall continue in effect for each succeeding crop year until either the insured or Corporation cancels the contract by giving written notice to the other by the April 30 immediately preceding the beginning of the crop year for which the cancellation is to become effective. If, however, the Corporation limits the amount of insurance, or any acreage is excluded from insurance under the contract by the Corporation because of the risk involved, after the April 15 immediately preceding the beginning of the crop year for which such limitation or exclusion is to become effective, the insured shall have the right to cancel the contract within 15 days after notice thereof is mailed to the insured by the Corporation. If the premium is not paid by the April 30 of the crop year in which the premium was earned, the contract shall terminate for nonpayment of premium effective beginning with the next crop year.

12. *Contract changes.* After the first crop year the Corporation reserves the right to amend or change the terms of this contract

from year to year. Any such amendment or change shall be mailed to the insured or made available at the office for the county by the April 15 immediately preceding the beginning of the crop year for which such amendment or change is to become effective. Acceptance of such amendment or change will be conclusively presumed in the absence of any notice from the insured to cancel the contract as provided in section 11 hereof.

13. *Notice of damage or loss.* (a) It shall be a condition precedent to payment of any indemnity on any unit hereunder that the insured report in writing each damage to the insured crop from an insured cause to the office for the county immediately after such damage becomes apparent, giving the date of such damage. If not so reported within 7 days, the Corporation reserves the right to reject any claim arising out of such damage on the unit if it determines that it has been prejudiced by such failure to report or by failure to give notice as required in paragraph (b) of this section.

(b) If damage occurs within the 7 day period before the beginning of harvest, or dur-

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ing harvest, and a loss is to be claimed, written notice shall be given immediately to the office for the county.

14. *Amount of loss and proof of loss.* (a) Any claim for any loss on any unit shall be submitted to the Corporation on a form prescribed by the Corporation within 60 days after harvesting of the insured crop is completed on the unit, but not later than 60 days after the applicable calendar date for the end of the insurance period shown in section 6. The Corporation reserves the right to provide additional time if it determines that circumstances beyond the control of either party prevent compliance with this provision.

(b) Losses shall be adjusted separately for each unit. The amount of loss with respect to any unit shall be determined by (1) multiplying the insured acreage of citrus on the unit by the applicable amount of insurance per acre, (2) multiplying the result thus obtained by the average percent of damage (determined in accordance with subsections (c), (d), and (e) of this section) in excess of 10 percent (i.e., average damage 45% - 10% = 35% payable) and (3) multiplying the result by the insured interest.

(c) Subject to the provisions of subsections (d) and (e) of this section, the average percent of damage to the insured crop on any unit shall be the ratio of the number of standard field boxes of the crop lost from an insured cause to the total number of standard field boxes which otherwise would have been produced (herein called the "potential"). The potential for the unit shall not be less than the product of 100 standard field boxes multiplied by the number of acres in the unit and shall include citrus which (1) was picked before the insured damage occurred, (2) remained on the trees after the damage occurred, (3) was lost from an insured cause, and (4) any other citrus covered by insurance not included in items (1) through (3), including citrus lost from causes not insured against other than normal dropping but not including citrus lost before insurance attached or any tangerines the Corporation determines normally would not meet the 246 pack size under U.S. Standards (2½ inches minimum diameter) by the end of the insurance period for tangerines.

(d) As determined by the Corporation, citrus lost from an insured cause shall include any citrus which is unmarketable either as fresh fruit or for juice due to an insurable cause, and any citrus which is partially damaged by freeze as provided in subsection (e).

If any portion of the insured crop on any unit is seriously damaged by freeze as determined under the applicable provisions of the Florida Citrus Code and could not be marketed as fresh fruit within the prescribed tolerance for freeze damage (including adulteration) such portion of the crop shall be deemed to be unmarketable as fresh fruit.

If any portion of the insured crop on any unit is damaged by any insured cause to the extent that it could not be marketed either as fresh fruit or for juice because it is immature, unwholesome, decomposed, adulterated, or otherwise unfit for human consumption, that portion of the crop shall be deemed to be unmarketable as fresh fruit or for juice.

Any portion of the insured crop harvested prior to inspection by the Corporation or which is or could be marketed as fresh fruit shall be considered undamaged.

Any citrus harvested within 7 days after a freeze will not be considered damaged by freeze.

Any fruit on the ground as a result of an insured cause of loss which is not picked

up and marketed shall be deemed to be 90 percent lost if due to freeze and totally lost if due to an insured cause other than freeze.

If unmarketable as fresh fruit due to freeze damage, pink and red grapefruit of citrus Type III and citrus of Types IV and V shall be deemed to have 50 percent damage unless the Corporation determines by the same cut method as used under subsection 14(e)(4) that the juice loss has been greater than 50 percent, except that damage in excess of 50 percent for tangerines of Type IV shall be the actual percent of damaged fruit above 50 percent determined by a fresh fruit cut.

(e) If any portion of the insured citrus crop of Types I, II, III (excluding pink and red grapefruit), and VI is unmarketable as fresh fruit due to freeze but may be processed by the canning or processing plants, it shall be considered as marketable for juice and the extent of damage, whether partial or total, shall be determined as follows subject to the applicable provisions of the preceding section:

(1) From the 8th through the 30th day after the freeze, any portion of the insured crop which has a sufficient number of freeze damaged fruits therein to make it unmarketable as fresh fruit under the provisions of the Florida Citrus Code shall, if marketed for juice, be considered damaged the smaller of 30 percent or the actual percent of freeze damaged fruit as determined by the Corporation by sampling representative fruits by a fresh fruit cut method. (In the event there are successive freezes, the 30-day period shall be considered to have its beginning from the date of the freeze that results in the citrus becoming unmarketable as fresh fruit as determined by the Corporation.)

(2) Beginning with the 31st day after the freeze, citrus lost from freeze shall include any citrus which is unmarketable, either as fresh fruit or for juice due to freeze and any citrus which is partially damaged by freeze.

(3) Citrus shall be considered as having been partially damaged from an insured cause only if the cause of such damage is freeze and then only if the citrus is not harvested within 30 days after the partial damage, and if before harvest the citrus has dried to the extent that the amount of damage can be determined.

(4) The percent of damage due to a freeze in an individual fruit sampled by a cut method shall be determined by the Corporation as follows: (a) If the Corporation determines that there is less than 16 percent juice loss, the fruit shall be considered undamaged, (b) If the Corporation determines that as much as 16 percent, but less than 50 percent of the juice has been lost due to freeze, the fruit shall be considered as 40 percent damaged, or (c) If the Corporation determines that 50 percent but less than 75 percent of the juice has been lost due to freeze, the fruit shall be considered as 70 percent damaged.

If the Corporation determines by the cut method that 75 percent or more of the juice has been lost due to freeze, the fruit shall be considered as totally lost.

(f) In the event that any claim for indemnity under the provisions of the contract is denied by the Corporation, an action on such claim may be brought against the Corporation under the provisions of 7 U.S.C. 1508(c): *Provided*, That the action must be brought within one year after the date notice of denial is mailed to and received by the insured.

15. *Payment of indemnity.* (a) Any indemnity will be payable within 30 days after a claim for loss is approved by the Corporation: *Provided*, That in no event shall the Corporation be liable for interest or damages in connection with any claim for indemnity

whether such claim be approved or disapproved by the Corporation.

(b) If the insured is an entity other than an individual and is dissolved or is an individual who dies or is judicially declared incompetent before insurance attaches in any crop year, the contract shall terminate as of the date of dissolution, death, or judicial declaration, but if such an event occurs after insurance attaches in any crop year the contract shall terminate at the end of such crop year and any indemnity payable shall be paid to the person(s) the Corporation determines to be beneficially entitled thereto.

(c) For the purposes of subsection (b) hereof, death of a partner in a partnership shall dissolve the partnership unless the partnership agreement provides otherwise. If two or more persons having a joint interest are insured jointly, death of one of the parties shall terminate the contract.

16. *Insured interest.* For the purpose of determining the amount of indemnity, the interest insured shall not exceed the interest of the insured at the time of damage, as determined by the Corporation.

17. *Abandonment of crop.* There shall be no abandonment of the insured crop or portion thereof to the Corporation.

18. *Misrepresentation and fraud.* The Corporation may void the contract without affecting the insured's liability for premiums or waiving any right or remedy including the right to collect any unpaid premiums if at any time, either before or after any loss, the insured has concealed or misrepresented any material fact or committed any fraud relating to the contract, and such voidance shall be effective as of the beginning of the crop year with respect to which any such act or omission occurred.

19. *Collateral assignment—Transfer of Interest.* The right to an indemnity in any crop year may be assigned by the insured only as security upon prior approval by the Corporation. If the insured transfers his interest in the insured crop in any crop year, he may, upon prior approval of the Corporation, transfer his right to an indemnity for such crop year with respect to the transferred interest in the insured crop. Any assignment or transfer shall be made on assignment or transfer forms prescribed by the Corporation and shall be subject to all the terms set forth thereon and to the terms hereof.

20. *Subrogation.* The insured (including his assignee or transferee) assigns to the Corporation all rights of recovery against any person for loss or damage to the extent that payment hereunder is made and shall execute all papers required and take appropriate action to secure such rights.

21. *Forms.* Copies of forms referred to in the contract are available at the office for the county.

22. *Meaning of terms.* For purposes of insurance on citrus the terms:

(a) "County actuarial table" means the actuarial forms and related material (including the crop insurance maps where applicable) which are approved by the Corporation, which are on file for public inspection in the office for the county, and which show the applicable amounts of insurance, premium rates, and related information with respect to citrus crop insurance for the crop year in the county.

(b) "Office for the county" means the Corporation's office serving the county shown in this application and policy, or such office as may be designated by the Corporation from time to time, and may serve more than one county.

(c) "County" means the area shown on the actuarial table which may include insurable

acreage located in a local producing area bordering on the county.

(d) "Crop year" means the period beginning May 1 and extending through June 30 of the following calendar year and shall be designated by reference to the calendar year in which the insurance period begins.

(e) "Harvest" means any severance of citrus from the tree either by pulling or picking, or picking the marketable fruit from the ground.

(f) "Insurance unit" means all insurable acreage in the county of any one of the six citrus types (see (g) below) (1) in which type of citrus the insured has 100 percent interest on the date insurance attaches for the crop year and which is located on contiguous land under the same ownership, or (2) in which type of citrus two or more persons have 100 percent interest on the date insurance attaches for the crop year and which type is located on contiguous land under the same ownership, excluding any other acreage of such type of citrus in which such persons do not have 100 percent interest in such citrus on such date. Land rented for cash or for a fixed commodity payment shall be considered as owned by the lessee. Contiguous land shall include only land that is touching at any point except that land that is separated only by a public or private way shall be considered contiguous.

(g) "Types of citrus" means any of the six types of fruit as follows: Type I, Early and midseason oranges; Type II, Late oranges; Type III, Grapefruit; Type IV, Navel oranges, tangelos, and tangerines; Type V, Murcott honey oranges (also known as Honey tangerines) and Temple oranges; and Type VI Lemons. Oranges commonly known as "Sour oranges" and "Clementines" shall not be deemed to be included in any of the insurable types of citrus.

(h) "Standard field box" means a standard field box as prescribed in the Florida Citrus Code.

23. *Access to insured acreage.* Any persons designated by the Corporation shall have access to the insured acreage for purposes relating to the contract.

(Secs. 506, 516, 52 Stat. 73, as amended, 77, as amended; 7 U.S.C. 1506, 1516)

NOTE. The reporting requirements contained herein have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

The proposed amendment to revise the Florida Citrus Crop Insurance Regulations is intended to incorporate three previous amendments, add another type of citrus to the coverage being offered, provide for a premium adjustment table, and provide for access to the insured acreage.

The previous amendments are (a) Amendment No. 1 which provides that all claims must be submitted to the Corporation within 60 days after harvesting but not later than 60 days after the final calendar date for the end of the insurance period (35 FR 9998), (b) Amendment No. 2 which provides for a reduction in the amount pink and red grapefruit is considered damaged if unmarketable as fresh fruit from 70 to 50 percent and changes minimum insurable age of trees from 6 to 10 years (37 FR 6565), and (c) Amendment No. 3 which provides that insureds may insure citrus produced on trees that have reached the 7th growing season in those counties where so provided on the actuarial table, and makes provision that

any pink or red grapefruit, or citrus of Types IV (except tangerines) and V which is unmarketable as fresh fruit will be considered damaged 50 percent unless percent of juice loss is greater.

In addition to the above, the proposed amendment would add Type VI Lemons in response to requests from growers as an insurable crop, make provisions for Corporation personnel to have access to insured acreage for purposes that relate to the contract, and provide for a premium adjustment table which would establish the insured's premium payments based on the individual grove insurance experience.

The rules herein do not fall within the criteria set forth in the Department of Agriculture's interim guidelines relating to the Inflationary Impact Statement required by the Office of Management and Budget Circular A-107.

It is desirable that the above regulations become effective with the 1976 crop year. Notice of changes must be given insureds by April 15, 1976, and applications for insurance will be taken in the near future. In addition, considerable administrative detail must be effected in those counties where citrus insurance is offered before such changes may go into effect.

Under the circumstances, the Board of Directors found that it would be impracticable and contrary to the public interest to follow the procedure for notice and public participation prescribed by 5 U.S.C. 553 (b) and (c), as directed by the Secretary of Agriculture in a Statement of Policy, executed July 20, 1971 (36 FR 13804), prior to its adoption. Accordingly, said amendment was adopted by the Board of Directors on January 21, 1976.

[SEAL]

PETER F. COLE,

Secretary,

Federal Crop Insurance Corporation.

Approved on January 29, 1976.

EARL L. BUTZ,
Secretary.

[FR Doc. 76-3343 Filed 2-3-76; 8:45 am]

CHAPTER XVIII—FARMERS HOME ADMINISTRATION, DEPARTMENT OF AGRICULTURE

[FmHA Ins. 442.1]

PART 1823—ASSOCIATION LOANS AND GRANTS—COMMUNITY FACILITIES, DEVELOPMENT, CONSERVATION, UTILIZATION

Community Facility Loans; Correction

FR Doc. 75-18015 appearing at pages 29263-29264 in the issue for Friday, July 11, 1975, is corrected by the following editorial change: Page 29263, in the fourth sentence of the preamble, by changing "paragraphs (h) through (g) without change." to read "paragraphs (d) through (g) without change."

Dated: January 29, 1976.

FRANK B. ELLIOTT,
Administrator,
Farms Home Administration.

[FR Doc. 76-3254 Filed 2-3-76; 8:45 am]

Title 8—Aliens and Nationality

CHAPTER I—IMMIGRATION AND NATURALIZATION SERVICE, DEPARTMENT OF JUSTICE

MISCELLANEOUS AMENDMENTS TO CHAPTER

Pursuant to section 552 of Title 5 of the United States Code (80 Stat. 383), as amended by Public Law 93-502 (88 Stat. 1561), and the authority contained in section 103 of the Immigration and Nationality Act (66 Stat. 173; 8 U.S.C. 1103), 28 CFR 0.105(b) and 8 CFR 2.1, miscellaneous amendments, as set forth herein, are prescribed in Parts 100, 103, 214, 238, and 336 of Chapter I of Title 8 of the Code of Federal Regulations.

A new position of Assistant Commissioner for Information Services has been established under the Associate Commissioner for Management. Accordingly, in Parts 100 and 103, §§ 100.2(a) and 103.1 (c) are amended to include a reference thereto.

Existing § 214.2(f) (6) provides, in part, that if a nonimmigrant student requests permission to accept part-time employment because of economic necessity, he must establish that the necessity is due to unforeseen circumstances arising subsequent to entry, or subsequent to change to student classification. Since the term "subsequent to entry" would include the last entry of a nonimmigrant student who had been granted permission to accept part-time employment and had thereafter been absent from the United States for a short period of time, and could result in a miscarriage of justice, § 214.2(f) (6) is being amended to provide that a nonimmigrant student's application for permission to continue previously authorized part-time employment may be adjudicated without regard to any short absence from the United States intervening since the original employment authorization.

An agreement for preinspection at Victoria, B.C., Canada, of voyages of British Columbia Steamship Company (1975) Ltd. destined to the United States, has been entered into between that line and the Commissioner of Immigration and Naturalization pursuant to sections 103 and 238(b) of the Immigration and Nationality Act. Accordingly, § 238.4 is amended by adding "British Columbia Steamship Company (1975) Ltd." to the listing of transportation lines which have entered into agreements for the preinspection of their passengers and crewmen at the designated places outside the United States.

In Part 238, § 238.4 is further amended by deleting "Wardair Canada Ltd." from the listing of transportation lines which have entered into agreements for preinspection of their passengers and crews at Vancouver, B.C., Canada, since the agreement authorized preinspection for a single flight only and was not subject to listing in 8 CFR 238.4.

Current § 336.11 provides that final naturalization hearings or other naturalization proceedings shall, whenever practicable, be attended by naturalization examiners or other members of the Service. Section 336.11 is being amended to