

PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954

■ 5. The authority for part 25 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ 6. Section 25.2522(c)–3 is amended as follows:

■ 1. Paragraph (c)(2)(vi)(f) is revised.

■ 2. Paragraph (c)(2)(vii)(e) is revised.

■ 3. In paragraph (d)(2)(iv), *Example (4)* is removed.

The revisions read as follows:

§ 25.2522(c)–3 Transfers not exclusively for charitable, etc., purposes in the case of gifts made after July 31, 1969.

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(c) * * *

(2) * * *

(vi) * * *

(f) Where a charitable interest in the form of a guaranteed annuity interest is in trust, and the gift of such interest is made after May 21, 1972, the charitable interest generally is not a guaranteed annuity interest if any amount may be paid by the trust for a private purpose before the expiration of all the charitable annuity interests. There are two exceptions to this general rule. First, the charitable interest is a guaranteed annuity interest if the amount payable for a private purpose is in the form of a guaranteed annuity interest and the trust's governing instrument does not provide for any preference or priority in the payment of the private annuity as opposed to the charitable annuity. Second, the charitable interest is a guaranteed annuity interest if under the trust's governing instrument the amount that may be paid for a private purpose is payable only from a group of assets that are devoted exclusively to private purposes and to which section 4947(a)(2) is inapplicable by reason of section 4947(a)(2)(B). For purposes of this paragraph (c)(2)(vi)(f), an amount is not paid for a private purpose if it is paid for an adequate and full consideration in money or money's worth. See § 53.4947–1(c) of this chapter for rules relating to the inapplicability of section 4947(a)(2) to segregated amounts in a split-interest trust.

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(vii) * * *

(e) Where a charitable interest in the form of a unitrust interest is in trust, the charitable interest generally is not a unitrust interest if any amount may be paid by the trust for a private purpose before the expiration of all the charitable unitrust interests. There are two exceptions to this general rule. First, the charitable interest is a unitrust

interest if the amount payable for a private purpose is in the form of a unitrust interest and the trust's governing instrument does not provide for any preference or priority in the payment of the private unitrust interest as opposed to the charitable unitrust interest. Second, the charitable interest is a unitrust interest if under the trust's governing instrument the amount that may be paid for a private purpose is payable only from a group of assets that are devoted exclusively to private purposes and to which section 4947(a)(2) is inapplicable by reason of section 4947(a)(2)(B). For purposes of this paragraph (c)(2)(vii)(e), an amount is not paid for a private purpose if it is paid for an adequate and full consideration in money or money's worth. See § 53.4947–1(c) of this chapter for rules relating to the inapplicability of section 4947(a)(2) to segregated amounts in a split-interest trust.

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Robert E. Wenzel,

Deputy Commissioner for Services and Enforcement.

Approved: June 30, 2003.

Gregory F. Jenner,

Deputy Assistant Secretary of the Treasury.

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DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Part 75

RIN 1219–AA98

Improving and Eliminating Regulations, Phase 5, Miscellaneous Technology Improvements (Methane Testing)

AGENCY: Mine Safety and Health Administration (MSHA), Labor.

ACTION: Final rule.

SUMMARY: This final rule provides an alternative method of compliance with the requirement for qualified persons to make periodic methane tests at face areas from under permanent roof support, using extendable probes or other acceptable means. The rule applies only during roof bolting activities in room and pillar mining operations which use continuous mining machines. It allows methane tests to be made by sweeping a probe in by the last roof support, provided that a number of requirements for roof support, ventilation, and continuous methane monitoring at the roof bolting machine are met to protect the miners.

The rule results in increased mining efficiency and provides an equivalent level of safety to miners.

DATES: This rule becomes effective on August 6, 2003.

FOR FURTHER INFORMATION CONTACT:

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This rule is available in alternative formats, such as a large print version or an electronic file, and is also available at <http://www.msha.gov>, under “Statutory and Regulatory Information.”

SUPPLEMENTARY INFORMATION:

A. Background

As part of a comprehensive revision of ventilation standards, MSHA published the existing rule, § 75.362, On-shift Examination, on March 11, 1996 (61 FR 9764). Section 75.362(d)(1) requires that a qualified person test for methane at the start of each shift at each working place before electrically powered equipment is energized, taken into or operated in a working place; immediately before equipment is energized, taken into or operated in a working place; and at 20-minute intervals, or more often if required in the approved ventilation plan at specific location, during the operation of equipment in the working place. Section 75.362(d)(2) requires that these methane tests be made at the face from under permanent roof support, using extendable probes or other acceptable means. On September 25, 2002, in response to a joint petition from a labor and an industry group, MSHA published the proposed rule (67 FR 60611) to allow the alternative method of testing for methane. The comment period closed on November 25, 2002. Four commenters responded to the proposed rule. MSHA received no hearing requests.

On-shift examinations of working sections have long been accepted as a standard safety practice in coal mining due to the variable nature of mining conditions and the potential for hazards to develop quickly. These examinations ensure that the environment is safe while miners work during the shift by identifying existing or developing hazards, and permitting rapid correction of hazardous conditions before miners are endangered. Methane tests are a key part of the on-shift examination.

Methane is an invisible, odorless, and highly flammable product of coal off-gassing which liberates from the coal at