Agricultural Law Update

VOLUME ONE, NUMBER ONE, WHOLE NUMBER ONE — OCTOBER 1983

INSIDE

IN FUTURE ISSUES

- Impact of windfall profit tax on royalty owners
- Taxation of oil and gas payments received independent of production
- The PIK Program and its effect on tenants

"It is the spirit and not the form of the law that keeps justice alive." — *Earl Warren*

PIK brings about tax changes

The extremely heavy sign-up in the payment-in kind (PIK) program underscored the importance of Congressional and administrative action to deal with the tax problems involved last spring. H.R. 1296 was signed into law on March 11, the final day of sign-up, as Pub L. 98-4, The "Payment-in-Kind Tax Treatment Act of 1983." PIK involves idling farmland in exchange for agricultural commodities.

The tax problems of PIK fell into three categories — (1) income tax, (2) estate tax and (3) self-employment tax. Here's a brief summary of what's been done to solve the problems involved.

Income tax. The 1983 tax legislation treats commodities received as payment-in-kind as though the commodity had been produced by the taxpayer. That means PIK commodities will be included in income when sold. Without the new legislation, PIK commodities would have been treated as income when received — or made available to the taxpayer. In most cases, that would have meant taxable income for 1983 for commodities received under this year's PIK program.

As enacted, the legislation leaves one significant income tax problem remaining for farm-

(continued on page 2)

50¢ dairy deduction injunction vacated

On February 10, 1983, the United States District Court for the District of South Carolina issued a revised order in *State of South Carolina v. Block,* No. 82-3172-0, enjoining John R. Block, Secretary of the United States Department of Agriculture, from implementing his determination to impose a fifty cent per hundredweight deduction from the sale of commercially marketed milk. Secretary Block had decided to impose this deduction purusant to the authority of the Omnibus Budget Reconciliation Act of 1982.

The Omnibus Budget Reconciliation Act, enacted by Congress on September 8, 1982 (96 Stat. 763 *et seq.*), authorized the Secretary of Agriculture to impose a fifty cent per hundredweight deduction on the commercial sale of all milk beginning October 1, 1982 and ending September 30, 1985. Pursuant to this authority, Secretary Block announced that he was imposing this deduction beginning December 1, 1982, with the proceeds to be remitted to the Commodity Credit Corporation to offset a portion of the cost of the milk support program.

The Fourth Circuit Court of Appeals analyzed the four factors which had been considered

(continued on page 5)

IRS asserts co-op tax deficiencies

Cooperatives across the country, primarily in Oklahoma, Kansas, Colorado, Nebraska, Texas, Arkansas and Oregon, have recently been subjected to deficiency assessments by the Internal Revenue Service. The deficiencies exceed two million dollars.

Examiners for the Internal Revenue Service have taken the position that local cooperatives have not properly reallocated patronage dividends to their patrons which have been received from regional or upper tier cooperatives. The local cooperatives have been charged with making the reallocations in the wrong year.

In most instances in what has universally been believed to be a proper construction of Subchapter T, in particular subsection 1382(f) of the Internal Revenue Code of 1954, local cooperatives have included regional patronage allocations to them in the year in which notices of the allocations were received and have reallocated those patronage dividends from regionals to the local members in the year in which the regional patronage dividends were included in the local cooperative's income. The Internal Revenue Service as part of a continuing scrutiny of cooperative operations has suggested that these regional allocations must be "traced" back to a point in time in which the transaction which ultimately gave rise to the regional allocation first occurred.

A test case has been filed in the United States Tax Court involving an Oklahoma cooperative. This case is being financed substantially by the National Council of Farmer Cooperatives. Other state cases are proceeding but efforts are being made to arrange for them to be decided after the test is completed. It is expected that the test case will be tried in November 1983.

— *James B. Dean*

PIK TAX CHANGES
CONTINUED FROM PAGE 1

ers who have grain under CCC loan and have been treating Commodity Credit Corporation (CCC) loans as loans and not as income. Those farmers, who participate in the PIK program, will be asked when PIK commodities are requested after the entitlement date to "sell" sufficient commodity out of storage to equal the taxpayer's PIK benefit. *That will trigger income in 1983 from the crop in storage.* And that income can't be deferred under the new law. The funds received by the farmer from CCC will be applied on the CCC loan. CCC will then return the commodity to the farmer as the PIK benefit. The commodity distribution from CCC back to the farmer appears to be eligible for deferral under the 1983 legislation.

For farmers who have been treating CCC loans *as income,* there would ordinarily be no income from the PIK program until the commodity is sold.

The 1983 legislation also deals with the other income tax consequences stemming from the fact that PIK program participation involves, essentially, a lease of idled acres to the federal government with the payment fixed in amount — much like cash rent. There's no risk of *production* with PIK commodities — although the farmer still bears the risk of *price* change between the time of sign-up and receipt of the commodity. Before enactment of the 1983 PIK tax legislation, there was a question, as to the idled acres, of deductibility of soil and water conservation expense, eligibility for investment tax credit on tile and other improvements on leased land, the limit on investment interest and liability for the personal holding company tax, to mention only a few of the problem areas.

Also, there was a potential problem for exempt farm cooperatives buying PIK commodities from a farmer. Exempt cooperatives are limited to marketing "products of members or other producers" and PIK commodities might have failed that test. Some authority exists that cooperative members who purchase a product for resale are not considered producers of that product. The new law treats PIK commodities received by a farmer as though produced by the farmer.

Estate tax. Two federal estate tax problems emerged as a result of the PIK program — (1) questions of eligibility for special use valuation and possible recapture of federal estate tax benefits after death and (2) problems of eligibility for 15-year installment payment of federal estate tax.

In both instances, the basic problem was that commodities received under the payment-in-kind program could have been treated the same as cash rent. Rulings have indicated clearly that cash rented land isn't eligible for installment payment of federal estate tax. And it's possible that cash rented property isn't a "business" and thus installment payment could be terminated early.

For special use valuation, the gravest danger was recapture in the post-death recapture period. Except for the two-year grace period immediately after death, *each qualified heir* must be "at risk" with respect to the farm operation. If not, federal estate tax benefits would be recaptured. And the IRS position is that failure to meet the post-death tests on *any* use value land results in disproportionately large recapture. A 1982 ruling indicated that the qualified use test — which requires each qualified heir to be "at risk" — isn't met by being at risk with respect to changes in price only. Production risk is necessary.

In the pre-death period, the at-risk requirement for special use valuation can be met by the decedent or by a member of the family as farm tenant. But in the case of the PIK program, the tenant isn't at risk either on land idled as a result of the program.

The solution came in two forms. On March 1, 1983, IRS issued Announcement 83-39 (published as Ann. 83-43 in Internal Revenue Bulletin No. 10) indicating that land diverted from production in the PIK program would be treated as a farm for farming purposes and in the active conduct of a farming business. Taken at face value, the announcement seemed to address all of the concerns about special use valuation and installment payment of federal estate tax. The announcement seemingly sanctioned even whole form set-asides and covered both the 20% land diversion and PIK program participation. The IRS announcement was weakened by the fact that it was merely an announcement rather than a ruling, by the fact that it appeared to be at odds with prior IRS rulings and by the fact that the part of the announcement dealing with self-employment tax curiously deemed cash payments as well as payments in kind to be self-employment income.

The PIK tax bill, signed into law 10 days later, solved the federal estate tax problems with respect to land idled under the PIK program. But the bill *did not address the 20% diversion.* Usually, a subsequent statutory enactment that deals with only a portion of a problem creates a negative implication about the similar problems not addressed. Such a statute then is viewed as undercutting the administrative ruling. In this case, however, a statement in the House Committee Report (H. Rep. 98-14 at p. 23) indicates that failure of the Congress to address the issue of the 20 percent set aside should not be taken as an indication that the Congress necessarily meant that a different result should obtain as to land idled under the 20 percent part of the program.

Taken together, the new statute, the IRS announcement and the committee report seem to have solved the problem — for 1983. But it's only a one-year solution for the 1983 PIK program. The provisions were not made a permanent part of tax law.

(continued on page 5)

PIK assignments

In order to be in line for the special tax provisions in the bill it is necessary for a farmer to be a "qualified taxpayer." To be a qualified taxpayer, it's necessary to receive agricultural commodities in return for meeting the requirements to participate in the PIK program. If a farmer unconditionally assigns the right to receive commodities under the PIK program, the farmer would appear to no longer meet the literal requirements of the 1983 legislation to be a qualified taxpayer. IRS has not yet ruled specifically on that point.

In the event that unconditional assignment of the right to receive PIK commodities does cost a farmer status as a "qualified taxpayer," the farmer would lose — (1) the right to defer recognition of income until the commodity is sold, (2) protection against the effects of PIK benefits being passive income and (3) assurances that problems would not arise because of PIK program participation for purposes of special use valuation of land and installment payment of federal estate tax. As to the latter point, an IRS announcement on March 1 indicated that participation in a government land diversion program should not jeopardize eligibility for special use valuation or installment payment of federal estate tax.

If the assignment is for fertilizer, seed, chemicals or any other expenditure which is income tax deductible, triggering income on assignment may not create serious income tax problems. However, assignment for farm machinery would produce only a limited offset (depreciation and investment tax credit) against the income from PIK commodities assigned. — *Neil E. Harl*

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Migrant and Seasonal Agricultural Worker Protection Act presents different regulatory structure

by Don Pederson

April 14, 1983 is the effective date of the Migrant and Seasonal Agricultural Worker Protection Act (hereinafter MSPA). Pub. L. No. 97-470, 1983 U.S. Code Cong. & Ad. News (96 Stat.) 2599 (to be codified at 29 U.S.C. §§1801-1872. MSPA repeals the Farm Labor Contractor Act of 1963, as amended, and while retaining certain features of that legislation, presents a fundamentally different regulatory structure.

The Farm Labor Contractor Amendments of 1974, designed to strengthen the largely ineffective 1963 Act, left worker interests dissatisfied even though certain gains were experienced. The basic structure of FLCRA continued to place the duty to comply with affirmative worker protection requirements on those farm labor contractors required to register with DOL.

Employer interests were equally unhappy because of the efforts of DOL to apply the registration requirement to fixed-situs agricultural operators engaged in their own recruiting and hiring activities and because of the flood of litigation that followed the 1974 Amendments.

This general frustration led to negotiations among interested parties including the appropriate Senate and House committees and the drafting of a consensus bill proposing MSPA. The following description of MSPA draws on the act itself; House Report No. 885, 97th Cong., 2d Sess., *reprinted in* 1983 U.S. Code, Cong. & Ad. News 4547; final MSPA regulations at 48 Fed. Reg. 36741 (1983) (effective Sept. 12, 1983).

Overview of MSPA

The basics of MSPA are relatively simple. There are three principal classes of regulated persons: farm labor contractors, agricultural employers; and agricultural associations. Regulated status is achieved by engaging in certain recruitment and employment activities involving protected workers. Regulated parties must observe prescribed affirmative worker protection requirements as to disclosures, payroll and recordkeeping practices, motor vehicle safety and other matters. Only farm labor contractors and their employees are required to register. Worker protection provisions apply independently of the registration requirement and must be observed by agricultural employers and agricultural associations as well as by farm labor contractors and employees of the latter. MSPA does contain a series of exemptions which relieve certain persons from all responsibility under the act.

There are two classes of protected workers under MSPA, migrant agricultural workers and seasonal agricultural workers. The worker protections afforded the two classes are slightly different.

There is one added regulated class, the owner or person in control of housing supplied to any migrant agricultural worker. This person could be, but need not be, a farm labor contractor, agricultural employer or agricultural association.

In short, MSPA regulates nonexempt fixed-situs agricultural employers and associations by requiring that they comply with worker protection requirements. Such compliance plus registration is required of farm labor contractors and their employees. In this way objections of fixed-situs employers to FLCRA registration requirements and objections of worker interests over the narrow scope of the applicability of the FLCRA worker protection requirements have been addressed.

Regulated persons

With this brief overview in mind, certain details are now explored. An agricultural employer is any person who owns or operates a farm, ranch, processing establishment, cannery, gin, packing shed or nursery, or who produces or conditions seed, and who either recruits, solicits, hires, employs, furnishes, or transports any migrant or seasonal agricultural worker. An agricultural association is any nonprofit or cooperative association of farmers, growers, or ranchers, incorporated or qualified under applicable state law, which engages in any of the activities just stated.

A farm labor contractor is any person, other than an agricultural employer, an agricultural association, or an employee of either, who, for any money or other valuable consideration paid or promised to be paid performs any farm labor contracting activity. Farm labor contracting activities are recruiting, soliciting, hiring, employing, furnishing, or transporting any migrant or seasonal agricultural worker.

The distinct regulation of persons who supply housing to migrant agricultural workers focuses on owners and persons in control. There is an exclusion from regulation for certain commercial innkeepers.

Protected individuals

MSPA defines a migrant agricultural worker as an individual employed in agricultural employment of a seasonal or other temporary nature and who is required to be absent overnight from his permanent place of residence, but excludes immediate family members of an agricultural employer or farm labor contractor and certain legal alien workers. Seasonal agricultural workers are individuals employed in *certain* agricultural employment of a seasonal or other temporary nature who are not required to be absent overnight from their permanent place of residence. Seasonal agricultural workers are divided into two subclasses: those employed on a farm or ranch performing field work related to planting, cultivating, or harvesting regardless of how they travel to and from work; those who are employed in canning, packing, ginning, seed conditioning or related research, or processing operations, but only if they are transported to or from the place of employment via a day-haul operation. MSPA obviously leaves certain agricultural workers outside the protected clause.

Exemptions from MSPA

The exemption scheme of MSPA deserves the close attention of all farmers, ranchers, canning companies and other agricultural operators that directly recruit, employ or transport migrant or seasonal agricultural workers.

One series of exemptions extends to: common carriers; certain labor organizations; nonprofit charitable organizations or public or private nonprofit education institutions, but quite clearly not agricultural cooperatives (regulated as agricultural associations); any person who engages in any farm labor contracting activity solely within a twenty-five mile intrastate radius of his permanent place of residence and for not more than 13 weeks per year; custom grain combine (solely as to grain), hay harvesting or sheep shearing operations; various poultry operations providing the employees of such operations are not regularly required to be away from their permanent places of residence other than during normal working hours; certain persons such as teachers or coaches who supply workers who are either full-time students or individuals whose principal occupations are not agricultural employemnt to detassel, rogue, or otherwise engage in the production of seed and in related and incidental agricultural employment specifically associated therewith, so long as such persons are not required to be away overnight and no individual under 18 years of age is providing transportation; a similar exemption exists for suppliers to string or harvest shade grown tobacco operations except that the overnight limitation is absent; persons to the extent they are supplied with students and housewives for agricultural employment in the seed and tobacco work just described.

(continued on next page)

An employee of any exempt party described in the preceding paragraph is exempt when performing farm labor contracting activities with the scope of the employer's exemption and exclusively for such employer.

Another exemption, which had no counterpart in FLCRA, applies to family businesses. More particularly:

> Any individual who engages in a farm labor contracting activity on behalf of a farm, processing establishment, seed conditioning establishment, cannery, gin, packing shed, or nursery, which is owned or operated exclusively by such individual or an immediate family member of such individual, if such activities are performed only for such operation and exclusively by such individual or an immediate family member, but without regard to whether such individual has incorporated or otherwise organized for business purposes. MSPA §4(a)(1) (to be codified at 29 U.S.C. §1803(a)(1)).

Immediate family is narrowly defined in the regulations to include only spouses, children, parents, and brothers and sisters.

A newly conceived small business exemption also appears in MSPA:

> Any person, other than a farm labor contractor for whom the man-days exemption for agricultural labor provided under section 13(a)(6)(A) of the Fair Labor Standards Act of 1938 (29 U.S.C.A. 213(a)(6)(A)) is applicable. MSPA §4(a)(2) (to be codified at 29 U.S.C. 1803(a)(2)).

The reference, of course, is to the familiar 500 man-days test.

Registration

Title I of MSPA sets forth requirements having application only to farm labor contractors and their employees including registration with DOL and a ban on hiring certain illegal aliens. A registered person is not necessarily licensed for all farm labor-contracting activities. For example, if a registered party desires to provide transportation, drive a vehicle, or provide housing, such activities must be specifically authorized in addition to recruiting, hiring and employing.

Disclosures, payrolls, recordkeeping

Title II sets forth worker protection requirements for migrant agricultural workers and Title III those for seasonal agricultural workers. The requirements will not be discussed separately but differences will be noted.

Disclosures required of regulated persons include: place of employment; wage or piece rate; work assignments; period of employment; benefits such as transportation and charges for same; worker's compensation and unemployment insurance; existence of any labor dispute; commissions to a regulated person from area establishments upon sale of goods or services to workers; and as to migrant agricultural workers only, housing arrangements and charges, if any. These disclosures are to be made to migrant agricultural workers in writing at the time of recruitment. The same is true for seasonal agricultural workers recruited for canning and other stated operations via a day-haul operation. As to other seasonal agricultural workers, the disclosures are to be made in writing at time of an offer of employment if requested.

Regulated persons who employ migrant and seasonal agricultural workers are also subject to certain posting requirements.

Contents of payroll records are specified. Each regulated person who employs any migrant or seasonal agricultural worker must maintain same for three years. Copies are to be furnished to the person to whom the workers were furnished and are to be maintained by such person for three years. Wages are to be paid on time and at intervals of no more than two weeks or semimonthly and must be accompanied by an itemized statement.

Joint-employment doctrine

The term "employ" deserves special attention as MSPA gives it the same expansive meaning that it has under FLSA. As a result, a protected worker engaged in one job may be in the position of employee to more than one employer at the same time. The most common example is where the farm labor contractor who has supplied a crew and the farmer on whose farm the work is being done are potentially joint-employers. Note that certain of the worker protection requirements just discussed are triggered when a protected worker is employed. Where a joint-employment situation exists, both employers are responsible for observing the worker protection requirements thus triggered. For this reason, the legislative history of MSPA indicates that the joint-employment doctrine is a "central foundation" of the act. Of course, the joint-employment doctrine will not be relevant as to those requirements triggered solely by recruiting, providing of housing, the use of a motor vehicle to transport workers, and the like.

Housing

Those who are required to comply with housing provisions of MSPA must comply with applicable state and federal standards. This includes OSHA standards, and where still applicable, ETA standards. A satisfactory inspection certificate is required prior to occupancy. Posting of terms and conditions of occupancy is required.

Motor vehicle safety

Title IV includes motor vehicle safety requirements. Vehicles used or caused to be used by a nonexempt agricultural employer or association, or a farm labor contractor to transport a migrant or seasonal agricultural worker are subject to certain safety and insurance requirements. Exclusions are triggered when certain machinery, such as a tractor, is being used for its intended purpose in the field, or when family members are transported, or when the workers form a carpool not involving a farm labor contractor.

Determination of registration

A nonexempt person is not to engage the services of a farm labor contractor to supply protected workers unless such person first takes reasonable steps to determine that the contractor possesses a valid certificate of registration which authorizes the activity for which the contractor is to be utilized. A similar provision under FLCRA produced difficult litigation over precisely what steps the farmer or other agricultural employer had to take. MSPA states that "reasonable steps" include reliance upon a Certificate of Registration which is valid *on its face*, or contact with the central registry maintained by DOL.

Sanctions, remedies, enforcement

MSPA provides a variety of criminal and administrative sanctions. In addition, aggrieved workers have a statutory cause of action for money damages. No limit is placed on actual damages. MSPA grants the court discretion to award liquidated damages *up to* $500 per plaintiff per violation. Under FLCRA language some were of the view that there was no discretion to award less than $500 per plaintiff per violation. MSPA places a limit on total awards in class actions.

An employer may be ordered to rehire or reinstate a migrant or seasonal agricultural worker with back pay where it is determined that the worker was discharged or otherwise discriminated against because of filing an MSPA complaint or engaging in certain other activities including testifying or planning to testify in MSPA proceedings.

Cautionary note: this is a brief introduction to a detailed regulatory scheme. It is intended to provide a general orientation and not to present all details or to raise potential issues.

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PIK TAX CHANGES
CONTINUED FROM PAGE 2

Another limitation — the changes in the PIK tax bill do not apply to land acquired by a taxpayer after February 23, 1983, unless the land was acquired by reason of death or gift or from a family member.

Self-employment tax. As indicated above, the IRS took the position on March 1 that a farmer receiving cash or payments in kind under a government land diversion program would be liable for self-employemnt tax. With that status, the amounts would also reduce social security benefits after retirement and before age 70 to the extent earned income exceeds $6600 per year.

The PIK tax bill took quite a different tack. The legislation makes PIK income self-employment income *if there is material participation as to the land devoted to conservation use* — the idled acres. Those not wanting additional self-employment income should be able to work out arrangements with the tenant to manage the idled acres.

The tax bill thus effectively nullifies the IRS announcement as to the treatment of PIK amounts for self-employment tax purposes. Technically, however, the 1983 law does not undercut the IRS announcement about how *cash* payments are treated under the 20% land diversion program. Realistically, one would have to conclude that little is left of the IRS announcement as to self-employment income. — *Neil E. Harl*

FIFTY CENT DAIRY DEDUCTION
CONTINUED FROM PAGE 1

by the district court for the issuance of a preliminary injunction: the possibility of irreparable harm to the plaintiffs if the relief is denied; the apparent strength of plaintiff's case on the merits; the potential harm to the defendants if the preliminary injunction does issue; and the public interest. The circuit court found that Secretary Block's actions were not arbitrary or capricious nor in excess of statutory authority of limitations.

The basis of the district court's injunction of the imposition of the deduction was the Secretary's failure to comply with the rule-making notice and comment provisions of the Administrative Procedure Act, 5 U.S.C. § 553.

The Secretary advanced two arguments in support of a conclusion that he had met the applicable rule-making provisions of the Administrative Procedure Act. He first claimed that the deduction was exempted from the normal rule-making requirements as a matter relating to "public property, loans, grants, benefits, or contracts." 5 U.S.C. § 553(a)(2). The court found that this exemption had been waived by the Secretary by reason of a published announcement in 1971 that the Department of Agriculture would generally follow the procedural demands of the Act for such matters. The Secretary's second argument was based on a "good cause" exception from the notice and comment requirements. 5 U.S.C. § 553(b)(B). The court rejected this argument as no extraordinary facts or urgency justified dispensing the notice and comment requirements.

The issue of irreparable injury to the plaintiffs from the imposition of the deduction involved more than loss of income. The deduction would likely force dairy farmers to liquidate capital assets under disadvantageous circumstances and cause creditors to tighten their credit arrangements with dairy farmers. The amicus curiae brief from the State of Georgia noted that the fifty cent across-the-board deduction would have a disproportionate effect among regions and could cause a collapse of dairy production in certain areas.

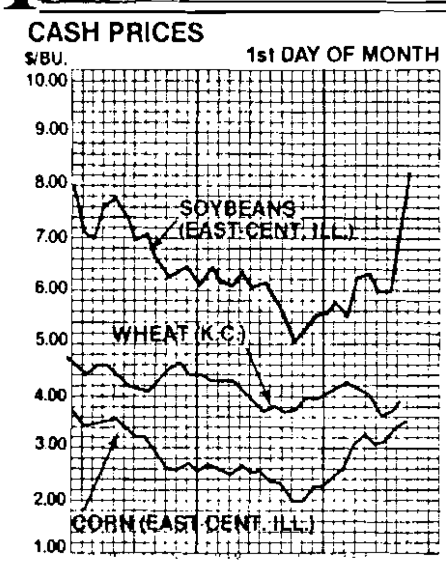
The potential harm to the defendants from the issuance of a preliminary injunction would be the loss of revenue to the United States. Although this loss could involve significant amounts of money, it involved less harm than the potential harm to the plaintiffs that would arise from a denial of an injunction.

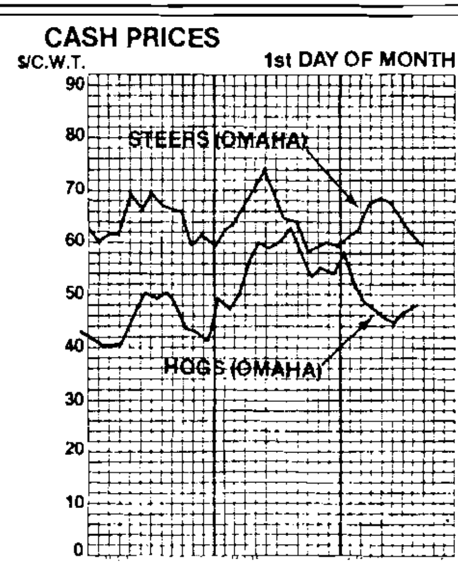
The final factor of public interest favored granting the injunction. An injunction would grant plaintiffs the right to participate in the decision-making process but the Secretary would still be able to impose a deduction by complying with the rule-making provisions of the Administrative Procedure Act.

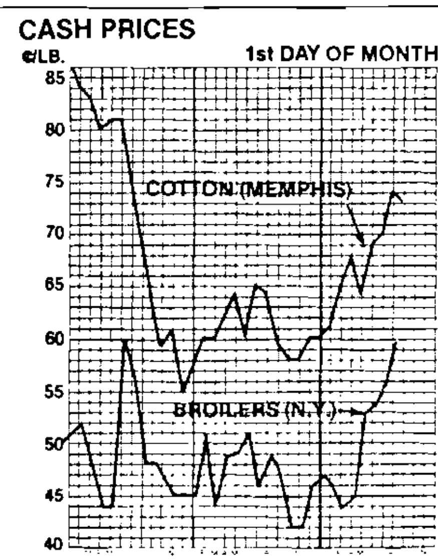
The district court interpreted the interplay of these four factors as favoring the issuance of an injunction: the Secretary had clearly violated the Administrative Procedure Act; the proposed deduction was likely to cause irreparable injury to many dairy farmers; enjoining the imposition of the deduction would not cause irreparable injury to the government; and the public interest favored the observance of the notice and comment requirements to safeguard plaintiffs' right to be heard and participate in the decision-making process.

The Secretary has proceeded to remedy this problem by proceeding to comply with the administrative rule-making provisions of section 553 of the Administrative Procedure Act, 48 Fed. Reg. 11253 (1983). On January 27, 1983, a notice proposing to implement a $1.00 per hundred weight deduction from commercial milk was published. One-half of this deduction (fifty cents per hundredweight) shall apply for the period of April 16, 1983 through September 30, 1983. The second-half of this deduction cannot be implemented until there exists a final regulation establishing a refund program. Various courts are still considering this issue. Further reports will be forthcoming. — *Terence J. Centner*

TRENDS







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NEWS

Welcome to the first issue of Agricultural Law Update

The Association is pleased to present the first in a series of monthly newsletters highlighting significant developments in agricultural law. In addition, Agricultural Law Update will be communicating a variety of Association activities and events to its members. The Board of Directors, mindful of the educational objectives set forth in our articles, entered into an agreement with Century Communications, Inc. only after considerable search and discussion regarding the most effective means of providing regular and current material of benefit to the membership.

It is appropriate that we extend our thanks to John Schumann, James Dean and Jake Looney for their significant efforts in developing this relationship with Century Communications and to Peggy Grossman and Donald Uchtmann for their work in the study of publication alternatives. Special appreciation should be extended to Norman Thorson, who served as the editor of earlier newsletters issued from the University of Nebraska.

The quality and regularity of this new newsletter series will be monitored by appropriate Association committees and officers, but each member has a responsibility to present views and suggestions, as well as copy, to make this new venture a success.

— Dale C. Dahl