

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the additional requirements necessary to ensure the collection of the estate tax imposed under section 2056A(b) with respect to taxable events involving qualified domestic trusts described in section 2056A(a). The text of those temporary regulations also serves as the text of these proposed regulations. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written comments must be received by November 20, 1995. Outlines of topics to be discussed at the public hearing scheduled for January 16, 1996, at 10 a.m., must be received by December 26, 1995.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (PS-25-94), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, submissions may be hand delivered to: CC:DOM:CORP:T:R (PS-25-94), Internal Revenue Service, room 5228, 1111 Constitution Avenue NW., Washington, DC. The public hearing will be held in the Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Susan Hurwitz, (202) 622-3090; concerning submissions and the hearing, Michael Slaughter, (202) 622-7190 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information contained in this notice of proposed rulemaking have been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act (44 U.S.C. 3504(h)). Comments on the collections of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, PC:FP, Washington, DC 20224.

The collections of information are in § 20.2056A-2T(d). This information is required by the IRS in order to ensure the collectibility of the estate tax imposed under section 2056A(b) in

cases (1) where a bond or letter of credit security arrangement alternative is adopted and (2) where the qualified domestic trust holds foreign real property or the principal residence exclusion applies. This information will be used to monitor compliance with the additional regulatory requirements contained in § 20.2056A-2T(d)(1)(i) and (iv). The likely respondents will be trustees of qualified domestic trusts. Estimated total annual reporting burden: 6110 hours. The estimated annual burden per respondent varies from 30 minutes to 3 hours, depending upon individual circumstances, with an estimated average of 1.37 hours.

Estimated number of respondents: 4470.

Estimated annual frequency of responses: 1.

Background

Temporary regulations in the Rules and Regulations portion of this issue of the **Federal Register** amend Estate Tax Regulations (26 CFR part 20) relating to section 2056A. The temporary regulations contain rules relating to the additional requirements to ensure the collectibility of the estate tax imposed under section 2056A.

The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments that are submitted timely (preferably a signed original and eight copies) to the IRS. All comments will be available for public inspection and copying.

A public hearing has been scheduled for January 16, 1996, at 10 a.m. in the

Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC. Because of access restrictions, visitors will not be admitted beyond the building lobby more than 15 minutes before the hearing starts.

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons that wish to present oral comments at the hearing must submit written comments by November 20, 1995 and submit an outline of the topics to be discussed and the time to be devoted to each topic by December 26, 1995.

A period of 10 minutes will allotted to each person for making comments.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of the proposed regulations is Susan Hurwitz, Office of Assistant Chief Counsel (Passthroughs and Special Industries). However, other personnel from IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 20

Estate taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 20 is proposed to be amended as follows:

PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

Par. 1. The authority citation for part 20 continues to read in part as follows:

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

Par. 2. Section 20.2056A-2 is amended by adding paragraph (d) to read as follows:

§ 20.2056A-2 Requirements for qualified domestic trust.

* * * * *

(d) [The text of this proposed regulation is the same as the text of § 20.2056A-2T(d) published elsewhere in this issue of the **Federal Register**].

Margaret Milner Richardson,

Commissioner of Internal Revenue.

[FR Doc. 95-19865 Filed 8-21-95; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE INTERIOR**Office of Surface Mining Reclamation and Enforcement****30 CFR Part 931****New Mexico Abandoned Mine Land Reclamation (AMLR) Plan**

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

SUMMARY: OSM is announcing receipt of a proposed amendment to the New Mexico AMLR plan (hereinafter, the "New Mexico plan") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The amendment consists of proposed additions and revisions to New Mexico's plan provisions and statute. New Mexico proposes to add plan provisions pertaining to contractor responsibilities, exclusion of certain sites from eligibility for reclamation under the New Mexico plan, and reports. It also proposes to amend its plan by revising the State abandoned mine land reclamation statute pertaining to the purpose of the statute, definitions, creation of the abandoned mine reclamation fund, objectives of the fund, acquisition and reclamation of land adversely affected by past mining practices, liens, and emergency powers. The amendment is intended to revise the New Mexico plan to be consistent with the corresponding Federal regulations and SMCRA, and to improve operational efficiency.

DATES: Written comments must be received by 4 p.m., m.d.t., September 21, 1995. If requested, a public hearing on the proposed amendment will be held on September 18, 1995. Requests to present oral testimony at the hearing must be received by 4 p.m., m.d.t. on September 6, 1995.

ADDRESSES: Written comments should be mailed or hand delivered to Arthur W. Abbs at the address listed below.

Copies of the New Mexico plan, proposed amendment, and all written comments received in response to this document will be available for public review at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. Each requester may receive one free copy of the proposed amendment by contacting OSM's Albuquerque Field Office.

Arthur W. Abbs, Acting Director,
Albuquerque Field Office, Office of
Surface Mining Reclamation and

Enforcement, 505 Marquette Avenue,
NW., Suite 1200, Albuquerque, New
Mexico 87102

Robert M. Evetts, AML Program
Manager, Mining and Minerals
Division, New Mexico Energy &
Minerals Department, 2040 South
Pacheco Street, Santa Fe, New Mexico
87505, Telephone: (505) 827-5970

FOR FURTHER INFORMATION CONTACT:

Arthur W. Abbs, Telephone: (505) 766-1486.

SUPPLEMENTARY INFORMATION:**I. Background on the New Mexico Plan**

On June 17, 1981, the Secretary of the Interior approved the New Mexico plan. General background information on the New Mexico plan, including the Secretary's findings, the disposition of comments, and the approval of the New Mexico plan can be found in the June 17, 1981, **Federal Register** (46 FR 31641).

II. Proposed Amendment

By letter dated July 24, 1995, New Mexico submitted a proposed amendment to its plan (administrative record No. NM-758) pursuant to SMCRA (30 U.S.C. 1201 *et seq.*). New Mexico submitted the proposed amendment in response to a September 26, 1994, letter (administrative record No. NM-732) that OSM sent it in accordance with 30 CFR 884.15(d), and at its own initiative.

The plan sections that New Mexico proposes to add are: 874.16, contractor responsibilities; 875.16, exclusion of certain sites from eligibility for reclamation under the plan; 875.20, contractor responsibilities; and 886.23(c), reports. The plan provisions of the New Mexico Abandoned Mine Reclamation Act (Act) that New Mexico proposes to revise are: New Mexico Statute Annotated (NMSA) 69-25B-2, purpose of the Act; NMSA 69-25B-3, definitions; NMSA 69-25B-4, creation of the abandoned mine reclamation fund; NMSA 69-25B-6, objectives of the fund; NMSA 69-25B-7, acquisition and reclamation of land adversely affected by past mining practices; NMSA 69-25B-8, liens; and NMSA 69-25B-12, emergency powers.

Specifically, New Mexico proposes to revise its plan provisions as follows. At sections 874.16 and 875.20, it proposes that low bidders for abandoned mine land coal and noncoal projects would have to clear OSM's Applicant/Violator System (AVS) prior to New Mexico awarding them a contract. Any subcontractor receiving 10 percent or more of the total contract funding, and

any contract inspector, would also be required to receive AVS clearance.

At section 875.16, New Mexico proposes that it could not expend any money from its abandoned mine reclamation fund for the reclamation of any project site that has been listed for remedial action pursuant to the Uranium Mill Tailings Radiation Control Act of 1978 or the Comprehensive Environmental Response Compensation and Liability Act of 1980.

At section 886.23(c), New Mexico proposes that it would submit to OSM a Form OSM-76, "Abandoned Mine Land Problem Area Description," to report the accomplishments achieved through a project.

Also, New Mexico proposes to revise the plan provisions of the Act as follows. At NMSA 69-25B-2, it proposes to delete the legal citation for SMCRA and to delete the phrase "prior to the enactment of that act and which" from the provision which indicates that the purpose of the Act is "to promote the reclamation of mined areas left without adequate reclamation prior to the enactment of that act and which continue, in their unreclaimed condition, to substantially degrade the quality of the environment."

At NMSA 69-25B-3, it proposes to revise its definitions for "director" and "eligible lands and water" and add a definition for "emergency."

At NMSA 69-25B-4, it proposes to delete the legal citation for SMCRA and to refer to the "secretary of energy, minerals and natural resources" rather than the "secretary of energy and minerals."

At NMSA 69-25B-6, it proposes to make stylistic changes, delete the legal citation for the Act, and delete the word "coal" in several instances so that the objectives of the State abandoned mine reclamation fund are to protect the public against the adverse effects of "mining practices" and "mining development" respectively rather than "coal mining practices" and "coal development."

At NMSA 69-25B-7, it proposes to make stylistic changes, delete the legal citation for the Act, and delete the word "coal" in several instances so that the section applies to the acquisition and reclamation of land adversely affected by "past mining practices" rather than "past coal mining practices" and the acquisition and reclamation of "refuse disposal sites" and "refuse" respectively rather than "coal refuse disposal sites" and "coal refuse."

At NMSA 69-25B-8, it proposes to make stylistic changes and address liens for projects that mitigate adverse effects

of "past mining practices" rather than "past coal mining practices."

At NMSA 69-25B-12, it proposes to add a section setting forth emergency powers for the director of the Mining and Minerals Division.

III. Public Comment Procedures

In accordance with the provisions of 30 CFR 884.14 and 884.15(a), OSM is seeking comments on whether the proposed amendment satisfies the applicable plan approval criteria of 30 CFR 884.14. If the amendment is deemed adequate, it will become part of the New Mexico plan.

1. Written Comments

Written comments should be specific, pertain only to the issues proposed in this rulemaking, and include explanations in support of the commenter's recommendations. Comments received after the time indicated under **DATES** or at locations other than the Albuquerque Field Office will not necessarily be considered in the final rulemaking or included in the administrative record.

2. Public Hearing

Persons wishing to testify at the public hearing should contact the person listed under **FOR FURTHER INFORMATION CONTACT** by 4:00 p.m., m.d.t. on September 6, 1995. Any disabled individual who has need for a special accommodation to attend a public hearing should contact the individual listed under **FOR FURTHER INFORMATION CONTACT**. The location and time of the hearing will be arranged with those persons requesting the hearing. If no one requests an opportunity to testify at the public hearing, the hearing will not be held.

Filing of a written statement at the time of the hearing is requested as it will greatly assist the transcriber. Submission of written statements in advance of the hearing will allow OSM officials to prepare adequate responses and appropriate questions.

The public hearing will continue on the specified date until all persons scheduled to testify have been heard. Persons in the audience who have not been scheduled to testify, and who wish to do so, will be heard following those who have been scheduled. The hearing will end after all persons scheduled to testify and persons present in the audience who wish to testify have been heard.

3. Public Meeting

If only one person requests an opportunity to testify at a hearing, a public meeting, rather than a public

hearing, may be held. Persons wishing to meet with OSM representatives to discuss the proposed amendment may request a meeting by contacting the person listed under **FOR FURTHER INFORMATION CONTACT**. All such meetings will be open to the public and, if possible, notices of meetings will be posted at the locations listed under **ADDRESSES**. A written summary of each meeting will be made a part of the administrative record.

IV. Procedural Determinations

1. Executive Order 12866

This rule is exempted from review by the Office of Management and Budget (OMB) under Executive Order 12866 (Regulatory Planning and Review).

2. Executive Order 12778

The Department of the Interior has conducted the reviews required by section 2 of Executive Order 12778 (Civil Justice Reform) and has determined that this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State AMLR plans and revisions thereof since each such plan is drafted and promulgated by a specific State, not by OSM. Decisions on proposed State AMLR plans and revisions thereof submitted by a State are based on a determination of whether the submittal meets the requirements of Title IV of SMCRA (30 U.S.C. 1231-1243) and the applicable Federal regulations at 30 CFR Parts 884 and 888.

3. National Environmental Policy Act

No environmental impact statement is required for this rule since agency decisions on proposed State AMLR plans and revisions thereof are categorically excluded from compliance with the National Environmental Policy Act (42 U.S.C. 4332) by the Manual of the Department of the Interior (516 DM 6, appendix 8, paragraph 8.4B(29)).

4. Paperwork Reduction Act

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 *et seq.*).

5. Regulatory Flexibility Act

The Department of the Interior has determined that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). The State submittal which is the subject of this rule is based upon Federal regulations for which an economic analysis was prepared and

certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. Accordingly, this rule will ensure that existing requirements established by SMCRA or previously promulgated by OSM will be implemented by the State. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions in the analyses for the corresponding Federal regulations.

List of Subjects in 30 CFR Part 931

Intergovernmental relations, Surface mining, Underground mining.

Dated: August 14, 1995.

Richard J. Seibel,

Regional Director, Western Regional Coordinating Center.

[FR Doc. 95-20723 Filed 8-21-95; 8:45 am]

BILLING CODE 4310-05-M

30 CFR Part 944

Utah Abandoned Mine Land Reclamation (AMLR) Plan

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

SUMMARY: OSM is announcing receipt of a proposed amendment to the Utah AMLR plan (hereinafter, the "Utah plan") under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The proposed amendment consists of the addition of new rules to the Utah plan concerning definitions of certain terms, general reclamation requirements for coal lands and waters, eligible lands and water prior to certification, certification of completion of coal sites, eligible lands and water subsequent to certification, exclusion of certain noncoal reclamation sites, extension of land acquisition authority and lien requirements to noncoal, limited liability, contractor responsibility, and reports. It also consists of editorial revisions and deletion of certain provisions concerning State reclamation grants. The amendment is intended to incorporate the additional flexibility afforded by SMCRA, and to improve operational efficiency.

DATES: Written comments must be received by 4 p.m. m.d.t., September 21, 1995. If requested, a public hearing on the proposed amendment will be held on September 18, 1995. Requests to present oral testimony at the hearing