

accordance with the rules of this section.

\* \* \* \* \*

(h) *Anti-abuse rules.*

(1) [Reserved.] For transfers occurring before December 17, 1987, see § 1.367(a)-3T(h)(1) as contained in 26 CFR Part 1 revised April 1, 1995.

\* \* \* \* \*

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

Par. 3. The authority for citation for part 602 continues to read as follows: Authority: 26 U.S.C. 7805.

Par. 4. In § 602.101, paragraph (c) is amended by revising the entry in the table for "1.367(a)-3T" to read as follows:

"1.367(a)-3T ..... 0026 1478".

Dated: December 13, 1995.  
Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

Approved:  
Leslie Samuels,  
*Assistant Secretary of the Treasury.*  
[FR Doc. 95-30829 Filed 12-22-95; 8:45 am]  
BILLING CODE 4830-01-U

**DEPARTMENT OF TRANSPORTATION**

**Coast Guard**

**33 CFR Part 117**

[CGD07-94-85]

RIN 2115-AE47

**Drawbridge Operation Regulations; Okeechobee Waterway, FL**

**AGENCY:** Coast Guard, DOT.  
**ACTION:** Final rule.

**SUMMARY:** The Coast Guard is changing regulations governing the operation of the Florida East Coast railroad bridge, at mile 38.0, at Port Mayaca, Florida, by removing the authorization for automatic operation and returning the draw to manual operation. This action should accommodate the needs of railroad traffic, while still providing for the reasonable needs of navigation.  
**EFFECTIVE DATE:** January 25, 1996.

**ADDRESSES:** Documents in this preamble are available for inspection and copying at 909 SE 1st Ave, room 406 between 7 am and 4 pm Monday through Friday, except federal holidays. The telephone number is (305) 536-4103.

**FOR FURTHER INFORMATION CONTACT:**

Walter Paskowsky, Project Manager, Bridge Section at (305) 536-4103.

**SUPPLEMENTARY INFORMATION:**

**Drafting Information**

The principal persons involved in drafting this document are Walter Paskowsky, Project Manager, and LCDR Robert Wilkins, Project Counsel.

**Regulatory History**

On August 17, 1995 the Coast Guard published a notice of proposed rulemaking entitled Drawbridge Operations Regulations, Okeechobee Waterway, Florida in the Federal Register (FR 60 42827). No adverse comments were received. A public hearing was not requested and was not held.

**Background and Purpose**

The bridge is normally in the fully open position displaying flashing green lights to indicate that vessels may pass. When a train approaches the bridge, the lights go to flashing red and a horn sounds four blasts, and then repeats four blasts. After an eight minute delay, the draw lowers and locks, providing the scanning equipment reveals nothing under the draw. The draw remains down for a period of eight minutes or while all circuits are occupied. After the train has cleared, the draw opens and the lights return to flashing green. Because of declining usage of the rail line, the bridgeowner, Florida East Coast Railroad, has requested permission to operate the span manually.

**Discussion of Comments and Changes**

Three comments were received in response to the Notice of Proposed Rulemaking. The US Army Corps of Engineers stated the proposed rule change would not impact navigational interests using the waterway and, therefore, had no objection to the proposed change. The Florida State Historic Preservation Office indicated the proposed change would have no effect on any sites listed or eligible for listing in the National Register. The US National Marine Fisheries Service anticipates the change will have no impact to resources for which they have stewardship responsibility. No objections were received, therefore the final rule is unchanged from the Notice of Proposed Rulemaking.

**Regulatory Evaluation**

This rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has not been reviewed by the Office of Management and Budget under that order. It is not significant under the

regulatory policies and procedures of the Department of Transportation (DOT) (44FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this proposal to be so minimal that a full regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT (44 FR 11040; February 26, 1979) is unnecessary. We conclude this because only a few trains cross the bridge weekly.

**Small Entities**

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider whether this rule will have a significant economic impact on a substantial number of small entities. "Small entities" include independently owned and operated small businesses that are not dominant in their field and that otherwise qualify as "small business concerns" under section 3 of the Small Business Act (15 U.S.C. 632). Because only a few trains cross the bridge weekly, the Coast Guard certifies under 5 U.S.C. 605(b) that this final rule will not have a significant impact on a substantial number of small entities.

**Collection of Information**

This proposal contains no collection of information requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

**Federalism**

The Coast Guard has analyzed this proposal under the principles and criteria contained in Executive Order 12612, and has determined that this proposal does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

**Environment**

The Coast Guard considered the environmental impact of this proposal and concluded that, under section 2.B.2.e.(32)(e) of Commandant Instruction M16475.1B, promulgation of operating requirements or procedures for drawbridges is categorically excluded from further environmental documentation. A Categorical Exclusion Determination is available in the docket.

**List of Subjects in 33 CFR Part 117**

**Bridges.**

For the reasons set out in the preamble, the Coast Guard amends 33 CFR Part 117 as follows:

**PART 117—DRAWBRIDGE OPERATION REGULATIONS**

1. The authority citation for Part 117 continues to read as follows:

Authority: 33 U.S.C. 499; 49 CFR 1.46; 33 CFR 1.05-1(g); Section 117.255 also issued under the authority of Pub. L. 102-587, 106 Stat. 5039.

2. § 117.317 is amended by revising paragraph (f) to read as follows:

**§ 117.317 Okeechobee Waterway**

\* \* \* \* \*

(f) Florida East Coast Railroad bridge, mile 38.0, at Port Mayaca.

(1) The bridge is not constantly tended.

(2) The draw is normally in the fully open position displaying flashing green lights to indicate that vessels may pass.

(3) When a train approaches the bridge it will stop and a crewmember will observe the waterway for approaching vessels, which will be allowed to pass. Upon manual signal, the bridge lights will go to flashing red, and the horn will sound four blasts, pause, then repeat four blasts, then the draw will lower and lock, providing scanning equipment reveals nothing under the span.

(4) After the train has cleared, the draw will open, and the lights will return to flashing green.

\* \* \* \* \*

Dated: December 11, 1995.

Roger T. Rufe, Jr.,

*Rear Admiral, U.S. Coast Guard, Commander, Seventh Coast Guard District.*

[FR Doc. 95-31218 Filed 12-22-95; 8:45 am]

BILLING CODE 4910-14-M

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[TN-134-1-6769a; FRL-5316-9]

**Approval and Promulgation of Implementation Plans; Tennessee: Revisions to Knox County Regulations for Appeals, Violations, Monitoring, Recording, and Reporting**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Direct final rule.

**SUMMARY:** EPA is approving revisions to the Knox County portion of the Tennessee State Implementation Plan (SIP) submitted by the State of Tennessee through the Tennessee Department of Environment and Conservation on June 28, 1994. This submittal included revisions to the current regulations concerning appeals, judicial review, and violations of the air pollution regulations in Knox County. This submittal also included revisions

which added requirements for enhanced monitoring compliance certification and enforcement. However, no action is being taken on these revisions at this time, due to the preliminary nature of the proposed federal requirements for enhanced monitoring and compliance assurance monitoring.

**DATES:** This final rule will be effective February 26, 1996, unless adverse or critical comments are received by January 25, 1996. If the effective date is delayed, timely notice will be published in the Federal Register.

**ADDRESSES:** Written comments on this action should be addressed to Karen Borel at the EPA Regional Office listed below. Copies of the documents relative to this action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day.

Air and Radiation Docket and Information Center (Air Docket 6102), U.S. Environmental Protection Agency, 401 M Street, SW, Washington, DC 20460.

Environmental Protection Agency, Region 4 Air Programs Branch, 345 Courtland Street, NE, Atlanta, Georgia 30365.

Tennessee Department of Environment and Conservation, Division of Air Pollution Control, L & C Annex, 9th Floor, 401 Church Street, Nashville, Tennessee 37243-1531

Knox County Department of Air Pollution Control, City-County Building, Suite 339, 400 West Main Street, Knoxville, Tennessee, 37902.

**FOR FURTHER INFORMATION CONTACT:**

Interested persons wanting to examine documents relative to this action should make an appointment with the Region 4 Air Programs Branch at least 24 hours before the visiting day. To schedule the appointment or to request additional information, contact Karen C. Borel, Regulatory Planning and Development Section, Air Programs Branch, Air, Pesticides & Toxics Management Division, Region 4 EPA, 345 Courtland Street, NE, Atlanta, Georgia 30365. The telephone number is 404/347-3555, extension 4197. Reference file TN134-01-6769.

**SUPPLEMENTARY INFORMATION:** On June 28, 1994, the State of Tennessee through the Tennessee Department of Environment and Conservation submitted a revision to the Knox County portion of its SIP incorporating changes to regulations for appeals, judicial review, violations, and monitoring, recording and reporting. The SIP

revision consists of changes to sections 29.1.B, 29.3, 30.1.A, and 30.1.D, and the addition of section 26.6. EPA is not taking action on the addition of section 26.6 at this time, due to the preliminary nature of the proposed federal regulations for enhanced monitoring and compliance assurance monitoring. The revisions which are being approved are summarized as follows.

1. Section 29.1.B has been revised. This paragraph has been amended to change the phrase "citizen of Knox County" to the word "person" early in the first sentence, and to add the word "a" just prior to "public hearing" at the end of this paragraph.

2. Section 29.3 has been revised. This paragraph has been amended such that any ruling of the Air Pollution Control Board is now subject to judicial review in the State court, rather than in the Knox County Circuit Court.

3. Section 30.1.A has been revised. This paragraph now refers to "violations" rather than the singular "violation." It also calls for punishment of violations in accordance with Tennessee law, rather than the Tennessee Code Annotated.

4. Section 30.1.D has been deleted and replaced. The previous language described actual penalties for violations, such as fines or imprisonment. The replacement language states that civil penalties will be assessed as provided by Tennessee law.

**Final Action**

EPA is approving the aforementioned revisions contained in the State's June 28, 1994, submittal. The EPA is publishing this action without prior proposal because the Agency views this as a noncontroversial amendment and anticipates no adverse comments. However, in a separate document in this Federal Register publication, the EPA is proposing to approve the SIP revision should adverse or critical comments be filed. This action will be effective February 26 1996, unless, within 30 days of its publication, adverse or critical comments are received.

If the EPA receives such comments, this action will be withdrawn before the effective date by publishing a subsequent document that will withdraw the final action. All public comments received will then be addressed in a subsequent final rule based on the separate proposed rule. The EPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time. If no such comments are received, the public is advised that this action will be effective February 26, 1996.