

respect to the new chemical during the semimonthly period; and

(ii) 1/6 of the net tax liability reported under section 4681 with respect to all other chemicals for the look-back quarter.

(C) *Effective date.* This paragraph (b)(2)(iii) applies to tax liabilities for new chemicals incurred after February 28, 1997.

Michael P. Dolan,

Acting Commissioner of Internal Revenue.

Approved: November 6, 1997.

Donald C. Lubick,

Acting Assistant Secretary of the Treasury.

[FR Doc. 97-33248 Filed 12-24-97; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 100

[CGD 95-054]

RIN 2115-AF17

Regattas and Marine Parades

AGENCY: Coast Guard, DOT.

ACTION: Interim rule; delay of effective date.

SUMMARY: The Coast Guard is delaying the effective date of the interim rule on regatta and marine parades published in the **Federal Register** on June 26, 1996. The interim rule more precisely identifies those marine events which require a permit, those which require only written notice to the Coast Guard, and those which require neither. A change in the effective date from January 1, 1998, to January 1, 1999, is necessary to allow additional time to further assess the potential impact, if any, of the interim rule on the environment.

EFFECTIVE DATE: The interim rule published on June 26, 1996 (61 FR 33027) and delayed by a document published on November 26, 1996 (61 FR 60027) is effective on January 1, 1999.

FOR FURTHER INFORMATION CONTACT: Mr. Carlton Perry, Project Manager, Office of Boating Safety, Program Management Division, 202-267-0979. You may obtain a copy of the interim rule and subsequent notices by calling the U.S. Coast Guard Infoline at 1-800-368-5647 or read it on the Internet at the Web Site for the Office of Boating Safety at URL address www.uscgboating.org.

SUPPLEMENTARY INFORMATION: On June 26, 1996, the Coast Guard published an interim rule and notice of availability of

environmental assessment (CGD 95-054) entitled "Regattas and Marine Parades" in the **Federal Register** (61 FR 33027). The interim rule, which was to become effective on January 1, 1997, revised the Coast Guard's marine event regulations to eliminate unnecessary requirements while continuing to protect the safety of life. The rule more precisely identifies those events which require a permit, those which require only written notice to the Coast Guard, and those which require neither. The environmental assessment and proposed finding of no significant impact which support this rulemaking were made available to the public.

Approximately 85 comments were received in response to the interim rule and notice of availability of the environmental assessment and to the Coast Guard's previous requests for comments. Many of these comments raised concerns regarding the reporting requirements placed on the marine event sponsors and the potential environmental effects associated with changing the current regulations on regatta and marine parade permitting procedures. In addition, several comments received in response to a draft environmental impact statement (EIS) entitled "U.S. Coast Guard Atlantic Protected Living Marine Resources Initiative" reiterated concerns raised by the comments on the interim rule. Based on these comments and on the concerns raised during the ongoing consultation with the U.S. Fish and Wildlife Service (FWS) and the National Marine Fisheries Service (NMFS), the Coast Guard delayed the effective date of the interim rule to January 1, 1998 (61 FR 60027; November 26, 1996) to reconsider whether to proceed with a revision of the regulations on regatta and marine parade permitting procedures, as published, and to complete its consultation with FWS and NMFS. Because the Coast Guard has not yet completed its reconsideration and consultation with the FWS and NMFS or the required environmental documentation, the Coast Guard is delaying the effective date to January 1, 1999.

Accordingly, in FR Doc. 96-16319 published in the **Federal Register** on June 26, 1996, at 61 FR 33027, as amended by the notice of delay effective date published on November 26, 1996, at 61 FR 60027, the effective date for the referenced interim rule is changed from January 1, 1998, to January 1, 1999.

Dated: December 18, 1997.

Ernest R. Riutta,

Rear Admiral, U.S. Coast Guard, Assistant Commandant for Operations.

[FR Doc. 97-33682 Filed 12-24-97; 8:45 am]

BILLING CODE 4910-14-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 62

[IL159-1a; FRL-5938-4]

Approval and Promulgation of State Plans For Designated Facilities and Pollutants: Illinois

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The EPA approves the section 111(d)/129 State Plan submitted by Illinois on June 23, 1997, for implementing and enforcing the Emissions Guidelines (EG) applicable to existing Municipal Waste Combustors (MWCs) with capacity to combust more than 250 tons/day of municipal solid waste (MSW). Specifically, the State Plan imposes certain emission limits and control requirements for the existing such MWC in Illinois, the Robbins Resource Recovery Center (RRRC) in Robbins, Illinois.

DATES: This action is effective on February 27, 1998 unless significant adverse written comments (which have not already been responded to) are received by January 28, 1998. If such adverse written comments are received by the above date, this direct final rule will be withdrawn, and timely notice will be published in the **Federal Register**.

ADDRESSES: Copies of this SIP revision request is available for inspection at the following address: U.S. Environmental Protection Agency, Region 5, Air and Radiation Division, 77 West Jackson Boulevard, Chicago, Illinois 60604. (It is recommended that you telephone Mark J. Palermo, Environmental Protection Specialist at (312) 886-6082 before visiting the Region 5 Office.)

Written comments should be sent to: J. Elmer Bortzer, Chief, Regulation Development Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.

FOR FURTHER INFORMATION CONTACT: Mark J. Palermo, Environmental Protection Specialist, at (312) 886-6082.