

exception was included in the proposed regulations, the \$2,000,000 exception will continue to apply to agreements entered into on or before July 19, 1999.

Special Analyses

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

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and 8 copies) and electronic comments that are submitted timely to the IRS. The IRS and Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information: The principal author of the regulations is Forest Boone, Office of Assistant Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and Treasury Department participated in the development of the regulations.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

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

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

Par 2. In § 1.467-3, paragraph (b)(1) is revised to read as follows:

§ 1.467-3 Disqualified leasebacks and long-term agreements.

* * * * *

(b) *Disqualified leaseback or long-term agreement*—(1) *In general.* A leaseback (as defined in paragraph (b)(2) of this section) or a long-term agreement (as defined in paragraph (b)(3) of this section) is disqualified only if—

(i) A principal purpose for providing increasing or decreasing rent is the avoidance of Federal income tax (as described in paragraph (c) of this section); and

(ii) The Commissioner determines that, because of the tax avoidance purpose, the section 467 rental agreement should be treated as a disqualified leaseback or long-term agreement.

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Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 99-11892 Filed 5-17-99; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[CA 009-0137b; FRL-6337-9]

Approval and Promulgation of Implementation Plans; California State Implementation Plan Revision, Six California County Air Pollution Control Districts

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is approving revisions to the California State Implementation Plan. The revisions concern rules from the following: Kern County Air Pollution Control District (KCAPCD); Lake County Air Quality Management District (LCAQMD); Modoc County Air Pollution Control District (MCAPCD); Northern Sierra Air Quality Management District (NSAQMD); San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD); and Ventura County Air Pollution Control District (VCAPCD). The rules control particulate matter (PM) emissions from open burning, orchard heaters, or processes identified by a weight rate throughput.

The intended effect of this action is to regulate emissions of PM in accordance with the requirements of the Clean Air Act, as amended in 1990 (CAA or the Act). In the Final Rules Section of this **Federal Register**, the EPA is approving the state's SIP revision as a direct final

rule without prior proposal because the Agency views this as a noncontroversial revision and anticipates no adverse comments. A detailed rationale for this approval is set forth in the direct final rule. If no relevant adverse comments are received, no further activity is contemplated in relation to this rule. If EPA receives relevant adverse comments, the direct final rule will not take effect and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period on this rule. Any parties interested in commenting on this rule should do so at this time.

DATES: Comments must be received in writing by June 17, 1999.

ADDRESSES: Comments should be addressed to: Andrew Steckel, Rulemaking Office (AIR-4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901.

Copies of the rule revisions and EPA's evaluation report of each rule are available for public inspection at EPA's Region IX office during normal business hours. Copies of the submitted rule revisions are also available for inspection at the following locations:

California Air Resources Board, Stationary Source Division, Rule Evaluation Section, 2020 "L" Street, Sacramento, CA 95812.

Kern County Air Pollution Control District, 2700 "M" Street, Suite 290, Bakersfield, CA 93301.

Lake County Air Quality Management District, 883 Lakeport Boulevard, Lakeport, CA 95453.

Modoc County Air Pollution Control District, 202 West 4th Street, Alturas, CA 96101.

Northern Sierra Air Quality Management District, 540 Searls Avenue, Nevada City, CA 95959.

San Joaquin Valley Unified Air Pollution Control District, 1990 East Gettysburg Street, Fresno, CA 93726.

Ventura County Air Pollution Control District, 702 County Square Drive, Ventura, CA 93003.

FOR FURTHER INFORMATION CONTACT: Al Petersen, Rulemaking Office, (AIR-4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105, Telephone: (415) 744-1135.

SUPPLEMENTARY INFORMATION:

This document concerns the rules listed below with the date they were adopted or amended by the Districts and the date they were submitted to EPA by the California Air Resources Board: KCAPCD Rule 409, Fuel Burning Equipment (as amended on May 7, 1998, submitted June 23, 1998); LCAQMD Section (Rule) 248.5,

Prescribed Burning (Definition) (as adopted on December 6, 1988, submitted February 7, 1989); LCAQMD Section (Rule) 270, Wildland Vegetation Management Burning (Definition) (as adopted on December 6, 1988, submitted February 7, 1989); LCAQMD Section (Rule) 640, (Permit Exemptions) (as amended on July 15, 1997, submitted March 10, 1998); LCAQMD Section (Rule) 1002, (Agencies Authorized to Issue Burn Permits) (as amended on March 19, 1996, submitted May 18, 1998); Lake County Section (Rule) 1010, (No-Burn Day) (as adopted on June 13, 1989, submitted March 26, 1990); LCAQMD Section (Rule) 1350, Burning of Standing Tule (as adopted on October 15, 1996, submitted March 10, 1998); MCAQMD Rule 4.11, Orchard Heaters (as adopted on January 3, 1989, submitted December 31, 1990); NSAQMD Rule 211, Process Weight per Hour (as adopted on September 11, 1991, submitted October 28, 1996); SJVUAPCD Rule 4301, Fuel Burning Equipment (as amended on December 17, 1992, submitted September 28, 1994); and VCAPCD Rule 56, Open Fires (as amended on March 29, 1994, submitted May 24, 1994). For further information, please see the information provided in the Direct Final action that is located in the Rules section of this **Federal Register**.

Dated: April 9, 1999.

David P. Howekamp,

Acting Regional Administrator, Region IX.

[FR Doc. 99-12158 Filed 5-17-99; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[MN38-011-6971b; FRL-6339-6]

Approval and Promulgation of State Implementation Plans; Minnesota

AGENCY: Environmental Protection Agency.

ACTION: Notice of proposed rulemaking.

SUMMARY: In this document the Environmental Protection Agency (EPA) is proposing to approve revisions to the Minnesota's State Implementation Plan (SIP) permitting program by addressing portions of Minnesota's Rules Parts 7007 and 7011. Under the current federally mandated permitting programs, applicability is based on a sources potential to emit, and sources with the potential to emit in major amounts are subject to these programs. In the final rules section of this **Federal**

Register, EPA is approving the State's request as a direct final rule without prior proposal because EPA views this action as noncontroversial and anticipates no adverse comments. A detailed rationale for approving and disapproving portions of the State's request is set forth in the direct final rule. The direct final rule will become effective without further notice unless the Agency receives relevant adverse written comment. Should the Agency receive such comment, it will publish a document informing the public that the direct final rule will not take effect and such public comment received will be addressed in a subsequent final rule based on this proposed rule. If no adverse comments are received, the direct final rule will take effect on the date stated in that document and no further activity will be taken on this proposed rule. EPA does not plan to institute a second comment period on this action. Any parties interested in commenting on this document should do so at this time.

DATES: Written comments must be received on or before June 17, 1999.

ADDRESSES: Written comments should be sent to: Robert Miller, Chief, Permits and Grants Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.

FOR FURTHER INFORMATION CONTACT: Rachel Rineheart at (312) 886-7017.

SUPPLEMENTARY INFORMATION: For additional information see the direct final rule published in the rules section of this **Federal Register**. Copies of the documents relevant to this action are available for public inspection during normal business hours at the above address. (Please telephone Rachel Rineheart at (312) 886-7017 before visiting the Region 5 Office.)

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Particulate matter, Volatile organic compound.

Authority: 42 U.S.C. 7401-7671q.

Dated: April 23, 1999.

David A. Ullrich,

Acting Regional Administrator, Region 5.

[FR Doc. 99-12367 Filed 5-17-99; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 112

[FRL-6343-9]

Oil Pollution Prevention and Response; Non-Transportation-Related Facilities

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule; notice of extension of comment period for proposed rule and advance notice of proposed rulemaking.

SUMMARY: The U.S. Environmental Protection Agency (EPA or we) published a proposed rule to amend the Facility Response Plan requirements in the Oil Pollution Prevention and Response regulation found at 40 CFR part 112. We also published an advance notice of proposed rulemaking seeking comments on how we might differentiate among the various classes of oil for purposes of the Spill Prevention, Control, and Countermeasures Plan requirements. Both the proposed rule and advance notice of proposed rulemaking were published on April 8, 1999 (64 FR 17227). The comment period for both ended on May 10, 1999. In response to requests from commenters, we are extending the comment periods for the proposed and for the advance notice of proposed rulemaking.

DATES: The comment period for the proposed rule is extended through June 9, 1999. The comment period for the advance notice of proposed rulemaking is extended through July 7, 1999.

ADDRESSES: The official record for this rulemaking is located in the Superfund Docket at 1235 Jefferson Davis Highway, Crystal Gateway 1, Arlington, Virginia 22202, Suite 105. The docket numbers for the proposed rule and advance notice of proposed rulemaking are SPCC-9P, and SPCC-10P, respectively. The record supporting this rulemaking is contained in the Superfund Docket and is available for inspection by appointment only, between the hours of 9 a.m. and 4 p.m., Monday through Friday, excluding legal holidays. You may make an appointment to review the docket by calling 703-603-9232. The mailing address for the dockets is Superfund Docket, Docket Numbers SPCC-9P and SPPC-10P, mail code 5203G, U.S. Environmental Protection Agency, 401 M St., S.W., Washington, DC 20460. The electronic address of the dockets is superfund.docket@epamail.epa.gov. The