

El Paso, TX, El Paso Intl, NDB or GPS RWY 22, Amdt 28A, Cancelled
 El Paso, TX, El Paso Intl, NDB GPS RWY 22, Amdt 28A
 El Paso, TX, El Paso Intl, VOR or GPS RWY 26L, Amdt 29B, Cancelled
 El Paso, TX, El Paso Intl, VOR or GPS RWY 26L, Amdt 29B
 Cable, WI, Cable Union, VOR/DME RNAV or GPS RWY 34, Amdt 4, Cancelled
 Cable, WI, Cable Union, VOR/DME RNAV RWY 34, Amdt 4
 Hayward, WI, Hayward/Sawyer County, VOR/DME or GPS RWY 2, Amdt 1, Cancelled
 Hayward, WI, Hayward/Sawyer County, VOR/DME RWY 2, Amdt 1
 Hayward, WI, Hayward/Sawyer County, NDB or GPS RWY 20, Amdt 12, Cancelled
 Hayward, WI, Hayward/Sawyer County, NDB RWY 20, Amdt 12

[FR Doc. 99-26534 Filed 10-8-99; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

Income Taxes

CFR Correction

In Title 26 of the Code of Federal Regulations, part 1 (§ 1.1401 to End), revised as of Apr. 1, 1999, page 689, § 1.6041-2 is corrected by reinstating the fourth sentence of paragraph (a)(1) to read as follows:

§ 1.6041-2 Return of information as to payments to employees.

(a)(1) *In general.* * * * For example, if a payment of \$700 was made to an employee and \$400 thereof represents wages subject to withholding under section 3402 and the remaining \$300 represents compensation not subject to withholding, such wages and compensation must both be reported on Form W-2.

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[FR Doc. 99-55533 Filed 10-8-99; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117

[CGD08-99-057]

RIN 2115-AE47

Drawbridge Operating Regulation; Gulf Intracoastal Waterway, Algiers Alternate Route, Louisiana

AGENCY: Coast Guard, DOT.

ACTION: Temporary rule.

SUMMARY: The Commander, Eighth Coast Guard District is temporarily changing the regulation governing the operation of the State Route 23 vertical lift span drawbridge across the Gulf Intracoastal Waterway (Algiers Alternate Route), mile 3.8, at Belle Chasse, Louisiana. The Temporary rule will allow the bridge to remain closed to navigation from 4 p.m. until 6:45 p.m. on Saturday, October 30, 1999 and from 4 p.m. until 7 p.m. on Sunday, October 31, 1999. This temporary rule is issued to facilitate movement of vehicular traffic for the New Orleans Open House 1999 Air Show, to be held at the U.S. Naval Air Station, Joint Reserve Base at Belle Chasse, Louisiana.

DATES: This temporary rule is effective from 4 p.m. on October 30, 1999 until 7 p.m. on October 31, 1999.

ADDRESSES: Unless otherwise indicated, documents referred to in this notice are available for inspection or copying at the office of the Eighth Coast Guard District, Bridge Administration Branch, Hale Boggs Federal Building, room 1313, 501 Magazine Street, New Orleans, Louisiana 70130-3396 between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The Bridge Administration Branch of the eighth Coast Guard District maintains the public docket for this rulemaking.

FOR FURTHER INFORMATION CONTACT: Mr. Phil Johnson, Bridge Administration Branch, Commander (ob), Eighth Coast Guard District, 501 Magazine Street, New Orleans, Louisiana, 70130-3396, telephone number 504-589-2965.

SUPPLEMENTARY INFORMATION:

Discussion of Temporary Rule

The State Route 23 vertical lift span drawbridge across the Gulf Intracoastal Waterway (Algiers Alternate Route), mile 3.8, at Belle Chasse, Louisiana has a vertical clearance of 40 feet above mean high water in the closed-to-navigation position and 100 feet above mean high water in the open-to-navigation position. Navigation on the waterway consists primarily of tugs with tows, commercial fishing vessels, and occasional recreational craft.

The Louisiana Department of Transportation and Development has requested a temporary rule changing the operation of the State Route 23 vertical lift span drawbridge. The rule is needed to accommodate the additional volume of vehicular traffic that the New Orleans Open House Air Show is expected to generate. Between 150,000 and 200,000 members of the public are expected to attend the New Orleans Open House Air

Show on each day. The temporary rule will allow for the expeditious dispersal of the heavy volume of vehicular traffic expected to depart the U.S. Naval Air Station, Joint Reserve Base following the event.

The Coast Guard has determined that good cause exists to forego a notice and comment period for this rulemaking. Following normal rulemaking procedures in this instance would be impractical because the Coast Guard Bridge Administration Branch did not receive notification of the event in sufficient time to accommodate a notice and comment period. Further, there is not enough time to reschedule or delay the event. For the above reasons the Coast Guard has also determined that good cause exists to make this temporary rule effective in less than 30 days after publication.

Regulatory Evaluation

This temporary rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential cost and benefits under section 6(a)(3) of that order. It has 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) (44 FR 11040; February 26, 1979).

The Coast Guard expects the economic impact of this temporary rule to be so minimal that a full Regulatory Evaluation under paragraph 10(e) of the regulatory policies and procedures of DOT is unnecessary. This is because the number of vessels impaired during the closed-to-navigation periods is minimal. All commercial vessels still have ample opportunity to transit this waterway before and after the two-hour and 45-minute closure on October 30 and the three-hour closure on October 31, 1999. Additionally, a practical alternate route of approximately seven additional miles is available via the Harvey Canal and the Mississippi River.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider whether this temporary rule will have a significant economic impact on a substantial number of small entities. "Small entities" may include small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields and governmental jurisdictions with populations of less than 50,000.

The temporary rule considers the needs of local commercial fishing

vessels, as the study of vessels passing the bridge included such commercial vessels. These local commercial fishing vessels will only be inconvenienced for two hours and 45 minutes on a Saturday and three hours on a Sunday on a one-time basis. Also, there is a practical alternate route of approximately seven additional miles via the Harvey Canal and Mississippi River. Thus, the economic impact is expected to be minimal. There is no indication that other waterway users would suffer any type of economic hardship if they are precluded from transiting the waterway during the hours that the draw is scheduled to remain in the closed-to-navigation position. Therefore, the Coast Guard certifies under 5 U.S.C. 605(b) that this temporary rule will not have a significant economic impact on a substantial number of small entities.

Collection of Information

This temporary rule does not provide for a collection-of-information requirement under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Federalism

The Coast Guard has analyzed this temporary rule under the principles and criteria contained in Executive Order 12612 and has determined that this temporary rule does not have sufficient implications for federalism to warrant the preparation of a Federalism Assessment. The authority to regulate the permits of bridges over the navigable waters of the U.S. belongs to the Coast Guard by Federal statutes.

Environment

The Coast Guard considered the environmental impact of this temporary rule and concluded that under Figure 2-1, paragraph 32(e) of Commandant Instruction M16475.1C, this temporary rule is categorically excluded from further environmental documentation. A "Categorical Exclusion Determination" is available in the docket for inspection or copying where indicated under ADDRESSES.

List of Subjects in 33 CFR Part 117

Bridges.

For the reasons set out in the preamble, the Coast Guard is amending Part 117 of Title 33, Code of Federal Regulations, 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. Effective October 30, 1999 through October 31, 1999 § 117.451 is amended by suspending paragraph (b) and adding a new paragraph (f).

§§ 117.451 Gulf Intracoastal Waterway.

* * * * *

(f) The draw of the SR 23 bridge, Algiers Alternate Route, mile 3.8 at Belle Chasse, shall open on signal; except that from 4 p.m. until 6:45 p.m. on Saturday, October 30, 1999 and from 4 p.m. until 7 p.m. on Sunday, October 31, 1999, the draw need not open for the passage of vessels.

Dated: September 30, 1999.

Paul J. Pluta,

Rear Admiral, U.S. Coast Guard, Commander, Eighth Coast Guard District.

[FR Doc. 99-26531 Filed 10-8-99 8:45 am]

BILLING CODE 4910-15-M

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[COTP New Orleans, LA Reg. 99-026]

RIN 2115-AA97

Safety Zone Regulations; Mile 94.0 to Mile 96.0, Lower Mississippi River, Above Head of Passes

AGENCY: Coast Guard, DOT.

ACTION: Temporary Rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone from mile 94.0 to mile 96.0, Lower Mississippi River, Above Head of Passes, extending the entire width of the river. The safety zone has been established to protect personnel involved in pollution response and underwater diving operations within the channel. Entry into this zone while divers are deployed is prohibited to all vessels, with the exception of towing vessels operating without tows, unless authorized by the Captain of the Port. Entry into this zone while divers are not deployed will be managed by the Coast Guard Traffic Light Operator at Governor Nicholls Traffic Light, VHF-FM Channel-67. The Governor Nicholls and Gretna Traffic Lights will be in operation until the safety zone expires. Authorization to enter the safety zone while divers are deployed will only be granted during emergency situations which affect the safety of vessels or the safety of the port.

EFFECTIVE DATES: This temporary rule is effective on October 1, 1999, commencing at 6 P.M. CDT until October 13, 1999, ending at 6 P.M. CDT.

FOR FURTHER INFORMATION CONTACT: COTP New Orleans representative, LT(jg) Kevin Lynn at (504) 589-4221.

SUPPLEMENTARY INFORMATION:

Regulatory History

In accordance with 5 U.S.C. 553, a notice of proposed rulemaking was not published for this regulation and good cause exists for making it effective in less than 30 days after **Federal Register** publication. Publishing an NPRM and delaying its effective date would be contrary to public interest since immediate action is needed to respond to the potential hazards to local marine traffic and personnel involved in pollution response and diving operations.

Background and Purpose

The hazardous condition requiring this regulation is a result of personnel involved in pollution response and diving operations on the Lower Mississippi River between 94.0 and mile 96.0 Above Head of Passes. A safety zone is needed to protect personnel involved in pollution response and underwater diving operations in the area. Entry into this zone is prohibited to all vessels, with the exception of towing vessels operating without tows, unless authorized by the Captain of the Port. This regulation is issued pursuant to 33 U.S.C. 1231 as set out in the authority citation for all of Part 165.

Regulatory Evaluation

This temporary rule is not a significant regulatory evaluation under Executive Order 12866 and is not significant under the "Department of Transportation Regulatory Policies and Procedures" (44 FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this rule to be so minimal that a full regulatory evaluation is unnecessary. This regulation will only be in effect for a short period of time, and the impacts on routine navigation are expected to be minimal.

Collection of Information

This rule 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 rule under the principles and criteria contained in Executive Order 12612 and has determined that it does not have sufficient federalism implications to