

rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact.

### Comments and Requests for a 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 specifically request comments on the clarity of the proposed regulations 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 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 Brinton T. Warren of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). However, other personnel from the IRS and Treasury Department participated in their development.

### List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 31 is proposed to be amended as follows:

#### **PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE**

**Paragraph 1.** The authority citation for part 31 continues to read in part as follows:

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

**Par. 2.** In § 31.6302-1, paragraph (f)(4) is revised to read as follows:

**§ 31.6302-1 Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992.**

\* \* \* \* \*

(f) \* \* \*

(4) [The text of proposed § 31.6302-1(f)(4) is the same as the text of § 31.6302-1T(f)(4)].

\* \* \* \* \*

**Charles O. Rossotti,**

*Commissioner of Internal Revenue.*

[FR Doc. 00-30792 Filed 12-5-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 165

[COTP Tampa 00-054]

RIN 2115-AA97

#### **Safety Zone Regulations: Tampa Bay, Florida**

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to amend the regulations for floating safety zones around Liquefied Petroleum Gas (LPG) vessels transiting the waters of Tampa Bay. This action is necessary due to the opening of a new LPG facility in Port Sutton. This proposal will enhance public and maritime safety by minimizing meeting and overtaking situations between other vessels and LPG vessels.

**DATES:** Comments and related material must reach the Coast Guard on or before February 5, 2001.

**ADDRESSES:** You may mail comments and related material to Marine Safety Office Tampa (COTP Tampa 00-054), 155 Columbia Drive, Tampa Florida 33606. The Waterways Management Branch of Marine Safety Office Tampa maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents mentioned in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at Marine Safety Office Tampa, 155 Columbia Drive, Tampa between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Commanding Officer, Marine Safety Office Tampa, 155 Columbia Drive, Tampa, Florida 33606, Attention: Lieutenant Warren Weedon, or phone (813) 228-2189 ext 101.

**SUPPLEMENTARY INFORMATION:**

#### **Request for Comments**

We encourage you to participate in this rulemaking by submitting

comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (COTP Tampa 00-54), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

#### **Public Meeting**

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to Coast Guard Marine Safety Office Tampa at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

#### **Background and Purpose**

Starting in June 2000, SEA-3, a new LPG facility, started operations and expects to receive approximately six (6) LPG vessels per year. Prior to the opening of the SEA-3 facility, all LPG vessels calling on Tampa Bay received a safety zone in accordance with 33 CFR 165.704. To enhance public and marine safety and to minimize meeting and overtaking situations, the Coast Guard is looking to amend the safety zone transit requirements for LPG vessels by adding a new section that mirrors the established safety zone requirements for Anhydrous Ammonia (NH3) vessels that call on Port Sutton. The current LPG regulations which start at Tampa Bay Cut "J" provide safety zone requirements for LPG vessels calling at the LPG facility located at Rattlesnake and will remain as is, except for standardizing the moving safety zone size which will minimize confusion and provided consistency throughout all of the port's safety zones. The revisions include standardizing the safety zone surrounding LPG vessels from 500 yards to 1000 yards and replacing the safety zone extending 50 feet waterside while the vessel is moored, with a requirement calling for passing vessels to provide a 30 minute notification allowing the LPG vessel time to take appropriate safety precautions.

In the late 1980's and early 1990's, many safety changes were made to the port, including the widening and deepening of the shipping channels,

installation of centerline range marks, inbound and outbound, an increased brightness in range lights, and a new Vessel Traffic Advisory System (VTAS). These changes have enhanced the level of safety on the navigable waters of Tampa Bay. Incorporating these amendments will further enhance safety on the waters of Tampa Bay.

#### 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 the order. It has been exempted from review 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 proposal to be so minimal that a full regulatory evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. This regulation is needed to ensure public safety in a limited area of Tampa Bay.

#### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612 *et seq.*), we considered whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses and not for profit organizations that are independently owned and operated and are not dominant in their field and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this rule will not have a significant economic impact on a substantial number of small entities as the regulations will only be in effect approximately six (6) times per year in a limited area of Tampa Bay. Meeting or overtaking of the vessel is permitted between Gadsden Cut buoys #3 and #7; therefore, the impact on other waterway users is expected to be minimum.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

#### Assistance for Small Entities

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–221),

we want to assist small entities in understanding the rule so that they could better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the person listed under **FOR FURTHER INFORMATION CONTACT**.

#### Collection of Information

This rule contains no collection of information requirements under the Paperwork Reduction Act (44 U.S.C. 3501–3520.).

#### Federalism

We have analyzed this rule under Executive Order 13132 and have determined that this rule does not have implications for federalism under that Order.

#### Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) governs the issuance of Federal regulations that require unfunded mandates. An unfunded mandate is a regulation that requires a State, local, or tribal government or the private sector to incur direct costs. This proposed rule would not impose an unfunded mandate.

#### Taking of Private Property

This proposed rule would not effect a taking of private property or otherwise have taking implications under E.O. 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

#### Civil Justice Reform

This rule meets applicable standards in sections 3(a) and 3(b)(2) of E.O. 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

#### Protection of Children

We have analyzed this rule under E.O. 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not concern an environmental risk to health or safety that may disproportionately affect children.

#### Environment

The Coast Guard has considered the environmental impact of this proposed rule and concludes that, under figure 2–1, paragraph 34(g) of Commandant Instruction M16475.1C, that this rule is categorically excluded from further environmental documentation.

#### List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Safety measures, Waterways.

In consideration of the foregoing, the Coast Guard amends 33 CFR part 165, as follows:

#### PART 165—[AMENDED]

1. The authority citation for Part 165 continues to read as follows:

**Authority:** 33 U.S.C. 1231; 50 U.S.C. 191; 49 CFR 1.46 and 33 CFR 1.05–1(g), 6.04–1, 6.04–6, and 160.5.

2. Revise § 165.704 to read as follows:

#### § 165.704 Safety Zone; Tampa Bay, Florida.

(a) A floating safety zone is established consisting of an area 1000 yards fore and aft of a loaded Liquefied Petroleum Gas (LPG) vessel and the width of the channel in the following areas. Any vessels desiring to enter the safety zone must obtain authorization from the Captain of the Port Tampa.

(1) For vessels loaded with LPG and bound for the LPG receiving terminal in Port Sutton the safety zone starts at Tampa Bay Cut "F" Channel from Lighted Buoys "3F" and "4F" and proceeds north ending at Gadsden Point Cut Lighted Buoys "3" and "4". The safety zone starts again at Gadsden Point Cut Lighted Buoys "7" and "8" and proceeds north through Hillsborough Cut "C", Port Sutton Entrance Channel, and ends at the Port Sutton LPG facility.

(2) For vessels loaded with LPG and bound for the LPG receiving terminal in Rattlesnake the safety zone starts at Tampa Bay Cut "J" Channel from lighted buoy "10J" and proceeds north through Tampa Bay Cut "K" Channel to buoy "11K." When a loaded LPG vessel departs the marked channel at Tampa Bay Cut "K" buoy "11K" enroute to Rattlesnake, Tampa, FL, the floating safety zone extends 500 yards in all directions surrounding the loaded LPG vessel, until it arrives at the entrance to Rattlesnake. While the loaded LPG vessel is maneuvering in the Rattlesnake slip and until it is safely moored at the LPG facility, the floating safety zone extends 150 feet fore and aft of the loaded LPG vessel and the width of the slip. Moored vessels are allowed within the parameters of the 150-foot safety zone.

(b) The floating safety zone is disestablished when the LPG carrier is safely moored at the LPG receiving facility.

(c) For outbound tank vessels loaded with LPG, the safety zone is established when the vessel departs the terminal

and continues through the area described in paragraph (a) of this section.

(d) All vessels over 5000 gross tons intending to pass LPG vessels moored in Port Sutton, and all vessels intending to pass LPG vessels moored in Rattlesnake, must give 30 minutes notice to the LPG vessel so it may take appropriate safety precautions.

(e) The general regulations governing safety zones contained in § 165.23 apply.

(f) The Coast Guard Captain of the Port Tampa will notify the maritime community of periods during which these safety zones will be in effect by providing advance notice of scheduled arrivals and departures of loaded LPG vessels via a marine broadcast Notice to Mariners.

(g) Should the actual time of entry of the LPG vessel into the safety zone vary more than one half (1/2) hour from the scheduled time stated in the broadcast Notice to Mariners, the person directing the movement of the LPG vessel shall obtain permission from Captain of the Port Tampa before commencing the transit.

(h) Prior to commencing the movement, the person directing the movement of the LPG vessel shall make a security broadcast to advise mariners of the intended transit. All additional security broadcasts as recommended by the U.S. Coast Pilot 5, ATLANTIC COAST, shall be made throughout the transit.

(i) Vessels carrying LPG are permitted to enter and transit Tampa Bay and Hillsborough Bay and approaches only with a minimum of three miles visibility.

(j) The Captain of the Port Tampa may waive any of the requirements of this subpart for any vessel upon finding that the vessel or class of vessel, operational conditions, or other circumstances are such that application of this subpart is unnecessary or impractical for purposes of port safety or environmental safety.

(k) The owner, master, agent or person in charge of a vessel or barge, loaded with LPG shall report, at a minimum, the following information to the Captain of the Port Tampa at least twenty-four (24) hours before entering Tampa Bay, its approaches, or departing Tampa Bay:

(1) The name and country of registry of the vessel or barge;

(2) The name of the port or place of departure;

(3) The name of the port or place of destination;

(4) The estimated time that the vessel is expected to begin its transit of Tampa

Bay and the time it is expected to commence its transit of the safety zone(s); and

(5) The cargo carried and amount.

Dated: September 28, 2000.

**A.L. Thompson, Jr.,**

*Captain, Coast Guard, Captain of the Port, Tampa, Florida.*

[FR Doc. 00-31046 Filed 12-5-00; 8:45 am]

**BILLING CODE 4910-15-U**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[Region II Docket No. NY44-215, FRL-6911-9]

#### Approval and Promulgation of Implementation Plans; New York; Nitrogen Oxides Budget and Allowance Trading Program

**AGENCY:** Environmental Protection Agency.

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve a State Implementation Plan (SIP) revision submitted by the State of New York. This SIP revision responds to the EPA's regulation entitled, "Finding of Significant Contribution and Rulemaking for Certain States in the Ozone Transport Assessment Group Region for Purposes of Reducing Regional Transport of Ozone," otherwise known as the "NO<sub>x</sub> SIP Call." The SIP revision includes a narrative and a regulation that establish a statewide nitrogen oxides (NO<sub>x</sub>) budget and a NO<sub>x</sub> allowance trading program that begins in 2003 for large electricity generating and industrial sources.

The intended effect of this SIP revision is to reduce emissions of NO<sub>x</sub> in order to help attain the national ambient air quality standard for ozone. EPA is proposing this action pursuant to section 110 of the Clean Air Act.

**DATES:** EPA must receive written comments on or before January 5, 2001.

**ADDRESSES:** All comments should be addressed to: Raymond Werner, Chief, Air Programs Branch, Environmental Protection Agency, Region II Office, 290 Broadway, 25th Floor, New York, New York 10007-1866.

Copies of the State submittal and other information are available at the following addresses for inspection during normal business hours:

Environmental Protection Agency, Region II Office, Air Programs Branch,

290 Broadway, 25th Floor, New York, New York 10007-1866.

New York State Department of Environmental Conservation, Division of Air Resources, 50 Wolf Road, Albany, New York 12233.

**FOR FURTHER INFORMATION CONTACT:** Ted Gardella at (212) 637-3892 for general questions, Rick Ruvo at (212) 637-4014 for specific questions on the Trading Program, or Raymond Forde at (212) 637-3716 for specific questions on the Budget Demonstration; Air Programs Branch, Environmental Protection Agency, 290 Broadway, 25th Floor, New York, New York 10007-1866.

#### SUPPLEMENTARY INFORMATION:

##### Overview

The Environmental Protection Agency (EPA) is proposing to approve the New York State Department of Environmental Conservation's (New York's) NO<sub>x</sub> SIP Call State Implementation Plan (SIP) revision. The following table of contents describes the format for this **SUPPLEMENTARY INFORMATION** section:

##### I. EPA's Action

A. What action is EPA proposing today?

B. Why is EPA proposing this action?

C. What are the NO<sub>x</sub> SIP Call general requirements?

D. What is the NO<sub>x</sub> Budget and Allowance Trading Program?

E. What guidance did EPA use to evaluate New York's program?

F. What is the result of EPA's evaluation of New York's program?

##### II. New York's NO<sub>x</sub> Budget Program

A. What is New York's NO<sub>x</sub> Budget Demonstration?

B. What is New York's NO<sub>x</sub> Budget Trading Program?

C. What is the Compliance Supplement Pool?

D. How does New York's program protect the environment?

E. How will New York and EPA enforce the program?

F. When did New York propose and adopt the program?

G. When did New York submit the SIP revision to EPA and what did it include?

H. What other significant items relate to New York's program?

I. Impact of D.C. Circuit Court remand on New York's NO<sub>x</sub> SIP Call submittal.

J. What is the relationship of today's proposal to EPA's findings under the section 126 rule?

##### III. Proposed Action

##### IV. Administrative Requirements

##### I. EPA's Action

A. What action is EPA proposing today?