

public use if the term of the use under the arrangement, including all renewal options, is greater than 180 days.

2. Section 1.141-3(d)(3)(i) provides that certain arrangements are not private business use if the term of the use under the arrangement, including all renewal options, is not longer than 90 days.

3. Section 1.141-3(d)(3)(ii) provides that certain arrangements are not private business use if the term of the use under the arrangement, including all renewal options, is not longer than 30 days.

Section 1.141-3(f) contains examples that illustrate these special rules.

Explanation of Provisions

Comments have been received requesting that the regulations provide for additional flexibility in structuring short-term arrangements with nongovernmental persons. For example, commentators have requested that the 180-day, 90-day, and 30-day rules of § 1.141-3 be changed to accommodate six-month, three-month, and one-month arrangements, respectively (i.e., arrangements with terms of use based on months that exceed 30 days). This Treasury decision adopts this suggested modification by amending § 1.141-3(c)(3), (d)(3) and (f) to change all

references to 180 days, 90 days, and 30 days to 200 days, 100 days, and 50 days, respectively.

Effective Dates

The changes made by this Treasury decision apply to any bond sold on or after November 20, 2001. The changes made by this Treasury decision may be applied by issuers to any bond outstanding on November 20, 2001 to which § 1.141-3 applies.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and, because no notice of proposed rulemaking is required, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, this final regulation was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal authors of these final regulations are Bruce M. Serchuk and Michael P. Brewer, Office of Chief Counsel (TE/GE), IRS. However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is 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 * * *

§ 1.141-3 [Amended]

Par. 2. In the list below, for each paragraph indicated in the left column, remove the words indicated in the middle column from wherever they appear in the paragraph, and add the words indicated in the right column:

Paragraph	Remove (days)	Add (days)
1.141-3(c)(3), first sentence of introductory text	180	200
1.141-3(d)(3)(i)(A)	90	100
1.141-3(d)(3)(ii)(A)	30	50
1.141-3(f) <i>Example 10</i> , penultimate sentence	180	200
1.141-3(f) <i>Example 12</i> , third sentence (twice)	180	200
1.141-3(f) <i>Example 13</i> , fifth sentence	180	200
1.141-3(f) <i>Example 15</i> , fourth sentence	90	100
1.141-3(f) <i>Example 16(i)</i> , last sentence	30	50

Par. 3. Section 1.141-15 is amended as follows:

1. Paragraph (b) is redesignated (b)(1).
 2. A paragraph heading for newly designated paragraph (b)(1) is added.
 3. Paragraph (b)(2) is added.
- The additions read as follows:

§ 1.141-15 Effective dates.

* * * * *

(b) *Effective Dates*—(1) *In general.*

* * *

(2) *Certain short-term arrangements.* The provisions of § 1.141-3 that refer to arrangements for 200 days, 100 days, or 50 days apply to any bond sold on or after November 20, 2001 and may be applied to any bond outstanding on

November 20, 2001 to which § 1.141-3 applies.

David A. Mader,
Assistant Deputy Commissioner of Internal Revenue.

Approved: November 14, 2001.

Mark Weinberger,
Assistant Secretary of the Treasury.
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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117

[CGD01-01-203]

RIN 2115-AE47

Drawbridge Operation Regulations: Neponset River, MA

AGENCY: Coast Guard, DOT.
ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary final rule governing the operation of the Granite Avenue Bridge, mile 2.5, across the Neponset River between Boston and Milton, Massachusetts. This temporary rule will allow the bridge to remain in the closed position from November 19, 2001 through February 22, 2002. This

temporary rule is necessary to facilitate necessary structural repairs at the bridge.

DATES: This temporary rule is effective from November 19, 2001 through February 22, 2002.

ADDRESSES: Documents as indicated in this preamble are available for inspection or copying at the First Coast Guard District Office, 408 Atlantic Avenue, Boston, Massachusetts, 02110, 7 a.m. to 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (617) 223-8364.

FOR FURTHER INFORMATION CONTACT: Mr. John McDonald, Project Officer, First Coast Guard District, at (617) 223-8364.

SUPPLEMENTARY INFORMATION:

Regulatory History

Pursuant to 5 U.S.C. 553, a notice of proposed rulemaking (NPRM) was not published for this regulation. Good cause exists for not publishing a NPRM and for making this regulation effective in less than 30 days after publication in the *Federal Register*.

This closure is not expected to have any impact on navigation because there have been no requests to open this bridge during the effective date of this closure for the past five years. Vessel traffic that uses this bridge is comprised of recreational vessels that are normally in storage during the winter months. Accordingly, an NPRM was considered unnecessary and any delay in the rule's effective date is considered contrary to the public interest because this work is necessary maintenance that must be performed without undue delay to assure safe, reliable operation of the bridge.

Background and Purpose

The Granite Avenue Bridge has a vertical clearance in the closed position of 6 feet at mean high water and 16 feet at mean low water. The existing drawbridge operating regulations listed at 33 CFR 117.611 require the bridge to open on signal, from May 1 through October 31, 6 a.m. to 12 midnight. At all other times the bridge shall open on signal if at least a one-hour notice is given.

The bridge owner, Massachusetts Highway Department, requested a temporary rule change to facilitate structural maintenance and replacement of the bridge roadway deck at the bridge.

This temporary rule will allow the bridge to remain in the closed position from November 19, 2001 through February 22, 2002. The Coast Guard believes this rulemaking is reasonable because navigation should not be impacted since there have been no

requests to open the Granite Avenue Bridge November through February during the past five years.

Regulatory Evaluation

This temporary final 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) (44 FR 11040; Feb. 26, 1979). The Coast Guard expects the economic impact of this temporary final rule to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. This conclusion is based on the fact that the bridge has not received any requests to open during the requested closure period for the past five years.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612) we considered whether this temporary final rule would have a significant economic impact on a substantial number of small entities. "Small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations 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. This conclusion is based on the fact that the bridge has not received any requests to open during the requested closure period for the past five years.

Collection of Information

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

Federalism

The Coast Guard has analyzed this temporary final rule in accordance with the principles and criteria contained in Executive Order 12612 and has determined that this temporary final rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Environment

The Coast Guard considered the environmental impact of this temporary final rule and concluded that, under Section 2.B.2., Figure 2-1, paragraph

(32)(e), of Commandant Instruction M16475.1C, this temporary final rule is categorically excluded from further environmental documentation because promulgation of changes to drawbridge regulations have been found not to have a significant effect on the environment. A written "Categorical Exclusion Determination" is not required for this temporary final rule.

Indian Tribal Governments

This final rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does not have substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

Energy Effects

We have analyzed this rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a "significant energy action" under that order because it is not a "significant regulatory action" under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. It has not been designated by the Administrator of the Office of Information and Regulatory Affairs as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

List of Subjects in 33 CFR Part 117

Bridges.

Regulations

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. From November 19, 2001 through February 22, 2002, in § 117.611, paragraph (a) is temporarily suspended and a new paragraph (c) is added to read as follows:

§ 117.611 Neponset River.

* * * * *

(c) The Granite Avenue Bridge need not open for the passage of vessel traffic.

Dated: November 8, 2001.

G.N. Naccara,

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

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD01-01-192]

RIN 2115-AA97

Safety and Security Zones; LPG Transits, Portland, Maine Marine Inspection Zone and Captain of the Port Zone

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing safety and security zones in the Captain of the Port, Portland, Maine zone, 1 mile ahead, 1/2 mile astern, and 1000-yards on either side of any vessel capable of carrying Liquefied Petroleum Gas (LPG). This rulemaking also establishes safety and security zones of 500 yards around any LPG vessel while it is moored at the LPG receiving facility located on the Piscataqua River in Newington, New Hampshire. Entry or movement within these zones by any vessel of any description, without the express permission of the Captain of the Port, Portland, Maine or his authorized patrol representative, is strictly prohibited.

DATES: This rule is effective from November 9, 2001 through June 21, 2002.

ADDRESSES: Documents as indicated in this preamble are available for inspection or copying at Marine Safety Office Portland, Maine, 103 Commercial Street, Portland, Maine between 8 a.m. and 4 p.m., Monday through Friday, except Federal Holidays.

FOR FURTHER INFORMATION CONTACT: Lieutenant (Junior Grade) W. W. Gough, Chief, Ports and Waterways Safety Branch, Port Operations Department, Captain of the Port, Portland, Maine at (207) 780-3251.

SUPPLEMENTARY INFORMATION:

Regulatory History

Pursuant to 5 U.S.C. 553, a notice of proposed rulemaking (NPRM) was not published for this regulation. Due to the catastrophic nature and extent of

damage realized from terrorist attacks on the World Trade Center and Pentagon on September 11, 2001 this rulemaking is urgently necessary to protect the national security interests of the United States against future potential terrorist strikes against civilian targets. National security and intelligence officials warn that future terrorist attacks against civilian targets are possible. Due to the flammable nature of Liquefied Petroleum Gas (LPG) and the potential impact the explosion of an LPG vessel would have on Portsmouth Harbor and the surrounding area, the delay inherent in the NPRM process is contrary to public interest insofar as it would render LPG vessels in the Captain of the Port, Portland, Maine zone vulnerable to subversive activity, sabotage or attack. The delay inherent in the NPRM process is also unnecessary since this rulemaking is needed to protect the safety of the vessels, persons and others in the maritime community from the hazards associated with the transit and limited maneuverability of a large tank vessel.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. The measures contemplated by the rule are intended to prevent possible terrorist attacks against LPG vessels, and to protect other vessels, waterfront facilities, the public and the Portsmouth Harbor and surrounding areas on the Piscataqua River from potential sabotage or other subversive acts, accidents or other causes of a similar nature. In addition, the zones protect persons, vessels and others in the maritime community from the hazards associated with the transit and limited maneuverability of a large tank vessel. Immediate action is required to accomplish these objectives. Any delay in the effective date of this rule is impracticable and contrary to the public interest. These zones should have minimal impact on the users of the Captain of the Port, Portland, Maine zone, Bigelow Bight, Portsmouth Harbor and the Piscataqua River, as LPG vessel transits are infrequent. Vessels have ample water to transit around the zones while vessels are transiting in Bigelow Bight, Portsmouth Harbor and the Piscataqua River. The zones established while the vessel is transiting are moving safety and security zones, allowing vessels to transit ahead, behind, or after passage of an LPG vessel. Public notifications will be made prior to an LPG transit via local notice to mariners and marine information broadcasts.

Background and Purpose

On September 11, 2001, two commercial aircraft were hijacked from Logan Airport in Boston, Massachusetts, and flown into the World Trade Center in New York, New York, inflicting catastrophic human casualties and property damage. A similar attack was conducted on the Pentagon on the same day. National security and intelligence officials warn that future terrorist attacks are likely. Due to these heightened security concerns, safety and security zones are prudent for LPG tank vessels, which may be likely targets of terrorist attacks due to the flammable nature of LPG and the serious impact on the Port of Portsmouth, New Hampshire and surrounding areas that may be incurred if an LPG vessel was subjected to a terrorist attack.

This rulemaking establishes safety and security zones in a radius around LPG vessels while the vessels are moored at the SEA-3, Inc. LPG receiving facility on the Piscataqua River in Newington, New Hampshire. It also creates a moving safety and security zone any time an LPG vessel is within Captain of the Port, Portland, Maine zone, as defined in 33 CFR 3.05-15, in the internal waters of the United States and the navigable waters of the United States. Under the Ports and Waterways Safety Act, navigable waters of the United States includes all waters of the territorial sea of the United States as described in Presidential Proclamation No. 5928 of December 27, 1988. This Presidential Proclamation declared that the territorial sea of the United States extends to 12 nautical miles from the baselines of the United States determined in accordance with international law. This regulation establishes safety and security zones with identical boundaries covering the following areas of the Portland, Maine Marine Inspection Zone and Captain of the Port, Zone: (a) All waters of the Piscataqua River within a 500-yard radius of any Liquefied Petroleum Gas vessel while it is moored at the SEA 3, Inc. LPG receiving facility on the Piscataqua River, Newington, New Hampshire; and (b) except as provided in paragraph (a) of this section, in the waters of the Portland, Maine Marine Inspection Zone and Captain of the Port, Zone, all waters one mile ahead, one half mile astern, and 1000-yards on either side of any Liquefied Petroleum Gas vessel.

This rulemaking also temporarily suspends a safety zone for transits of tank vessels carrying Liquefied Petroleum Gas in Portsmouth Harbor, Portsmouth, New Hampshire. Title 33