minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the FOR FURTHER INFORMATION CONTACT section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons who wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by February 21, 2002.

A period of 10 minutes will be allotted to each person for making comments.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is Paul F. Handelsman, Office of the Associate Chief Counsel (Passthroughs and Special Industries), 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.

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 is amended by adding an entry in numerical order to read as follows:

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

Section 1.45D–1 also issued under 26 U.S.C. 45D(i); * * *

Par. 2. Section 1.45D–1 is added to read as follows:

§ 1.45D–1 New markets tax credit.

[The text of proposed § 1.45D–1 is the same as the text of § 1.45D–1T published elsewhere in this issue of the Federal Register.]

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

[FR Doc. 01–31529 Filed 12–21–01; 8:45 am]
B. Section 1105, Areas Where Mining Is Prohibited or Limited

Louisiana proposes to revise the introductory language of this section to read as follows:

No surface coal mining operation shall be conducted on the following lands unless the applicant has either valid existing rights, as determined under §2323, or qualifies for the exception under §1109.

C. Section 1107, Procedures

1. Louisiana proposes to add a new §1107.B to provide that the office will reject any portion of a permit application that would locate surface coal mining operations on lands protected under §1105 unless (1) the site qualifies for the exception for existing operations under §1109; (2) a person has valid existing rights for the land, as determined under §2323; (3) the applicant obtains a waiver or exception from the prohibitions of §1105 in accordance with §1107.C or D; or (4) for lands protected by §1105.a.3, both the office and the agency with jurisdiction over the park or place jointly approve the proposed operation in accordance with §1107.E.

2. Louisiana proposes to redesignate existing §1107.B as new §1107.C, and revise it to read as follows:

1. If the office is unable to determine whether the proposed operation includes land within an area specified in §1105.A.1. or is located closer than the limits provided in §1105.A.6 or 7, the office shall transmit a copy of the relevant portions of the permit application to the federal, state, or local government agency with jurisdiction over the protected land, structure, or feature for a determination or clarification of the relevant boundaries or distances, with a notice to the appropriate agency that it must respond within 30 days of receipt of the request. The notice must specify that another 30 days is available upon request, and that failure to interpose a timely objection will constitute approval. The office may not issue a permit for a proposed operation subject to the provisions of this paragraph unless all affected agencies jointly approve.

2. §1107.F does not apply to lands for which a person has valid existing rights, as determined under §2323 or lands within the scope of the exception for existing operations in §1109.

3. Finally, Louisiana proposed to delete existing §1107.F and G.

D. Section 1109, Exception for Existing Operations

Louisiana proposes to add this new section to provide that the prohibitions of §1105 do not apply to surface coal mining operations for which a valid permit, issued under Subpart 3 of the Louisiana Surface Mining Regulations, exists when the land comes under the protection of §1105. This exception applies only to lands within the permit area as it exists when the land comes under the protection §1105.

E. Section 2323, Valid Existing Rights Determination

1. Louisiana proposes to add new §2323.A to describe when the office is responsible for making valid existing rights determinations.

2. Louisiana proposes to redesignate proposed §2323.A as new §2323.B, and revise it to describe what an applicant must submit when a request for a valid existing rights determination relies on the various standards described in §105.Valid Existing Rights.b, b.i, b.ii, and c.

3. Louisiana proposes to redesignate proposed §2323.B as new §2323.C, and correct references throughout to reflect the changes made in this proposed rule.

4. Louisiana proposes to redesignate proposed §2323.C as new §2323.D, delete the sentence at new §2323.D.1 that provides that OSM will publish a public notice in the Federal Register, and correct references throughout new §2323.D to reflect the changes made in this proposed rule.

5. Louisiana proposes to redesignate proposed §2323.D as new §2323.E, correct references throughout to reflect the changes made in this proposed rule, and replace the phrases “agency responsible for making the determination of valid existing rights,” “responsible agency,” and “agency” with the word “office.” Louisiana also proposes to delete the sentence at new §2323.E.5.b that provides that OSM will publish its determination, along with an explanation of appeal rights and procedures, in the Federal Register.

6. Louisiana proposes to redesignate proposed §2323.E and F as new §2323.F and G, and correct references throughout to reflect the changes made in this proposed rule. Louisiana also proposes to replace the phrases “agency responsible for processing a request subject to notice and comment under §2323.C,” “agency, when acting as the regulatory authority,” and “agency” with the word “office.”

F. Miscellaneous Changes

Finally, Louisiana proposes to make a number of cross-reference changes in §§1105.A.4.b, 2311.B, 2733, 3103.A.5, and 3115.A.4.c to reflect the changes made in this proposed rule. Louisiana also proposes to correct a typographical error in §2111.

III. Public Comment Procedures

We are reopening the comment period on the proposed Louisiana program amendment to provide you an opportunity to reconsider the adequacy of the amendment in light of the additional materials sent to us. Under the provisions of 30 CFR 732.17(b), we are requesting comments on whether the amendment satisfies the program approval criteria of 30 CFR 732.15. If we approve the amendment, it will become part of the Louisiana program.

Written Comments: If you submit written comments on the proposed rule during the 15-day comment period, they should be specific, should be confined to issues pertinent to the notice, and should explain the reason for your recommendation(s). We may not be able to consider or include in the Administrative Record comments delivered to an address other than the one listed above (see ADDRESSES).
Availability of Comments: Our practice is to make comments, including names and home addresses of respondents, available for public review during regular business hours at OSM’s Tulsa Field Office (see ADDRESSES). Individual respondents may request that we withhold their home address from the administrative record, which we will honor to the extent allowable by law. There also may be circumstances in which we would withhold from the administrative record a respondent’s identity, as allowable by law. If you wish us to withhold your name and/or address, you must state this prominently at the beginning of your comment. However, we will not consider anonymous comments. We will make all submissions from organizations or businesses, and from individuals identifying themselves as representatives or officials of organizations or businesses, available for public inspection in their entirety.

IV. Procedural Determinations

Executive Order 12630—Takings

This rule does not have takings implications. This determination is based on the analysis performed for the counterpart Federal regulation.

Executive Order 12866—Regulatory Planning and Review

This rule is exempted from review by the Office of Management and Budget under Executive Order 12866.

Executive Order 12988—Civil Justice Reform

The Department of the Interior has conducted the reviews required by section 3 of Executive Order 12988 and has determined that this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State regulatory programs and program amendments because each program is drafted and promulgated by a specific State, not by OSM. Under sections 503 and 505 of SMCRA (30 U.S.C. 1253 and 1255) and the Federal regulations at 30 CFR 730.11, 732.15, and 732.17(b)(10), decisions on proposed State regulatory program provisions do not constitute major Federal actions within the meaning of section 102(2)(C) of the National Environmental Policy Act (42 U.S.C. 4332(2)(C)).

Paperwork Reduction Act

This rule does not contain information collection requirements that require approval by OMB under the Paperwork Reduction Act (44 U.S.C. 3507 et seq.).

Regulatory Flexibility Act

The Department of the Interior certifies that this rule will not have a significant economic impact on a substantial number of small entities. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions for the counterpart Federal regulations.

Small Business Regulatory Enforcement Fairness Act

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule: (a) Does not have an annual effect on the economy of $100 million; (b) Will not cause a major increase in costs or prices for consumers, individual industries, Federal, State, or local governmental agencies or geographic regions; and (c) Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises. This determination is based upon the fact that the State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the Federal regulation was not considered a major rule.

Unfunded Mandates

This rule will not impose an unfunded mandate on State, local, or tribal governments or the private sector of $100 million or more in any given year. This determination is based upon the fact that the State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the Federal regulation did not impose an unfunded mandate.

List of Subjects in 30 CFR Part 918

Intergovernmental relations, Surface mining, Underground mining.


Charles E. Sandberg,
Acting Regional Director, Mid-Continent Regional Coordinating Center.

[FR Doc. 01–31615 Filed 12–21–01; 8:45 am]

BILLING CODE 4310–05–P