

tax imposed by section 4371, or for whose use or benefit such document or instrument is made, signed, issued, or sold.

(d) *Penalty for failure to pay tax.* Any person who fails to comply with the requirements of this section with intent to evade the tax shall, in addition to other penalties provided therefor, pay a fine of double the amount of tax. (See section 7270.)

(e) *Effective date.* This section is applicable for premiums paid on or after the date final regulations are published in the **Federal Register**.

Robert E. Wenzel,
Deputy Commissioner of Internal Revenue.
[FR Doc. 02-325 Filed 1-4-02; 8:45 am]
BILLING CODE 4830-01-P

**FEDERAL EMERGENCY
MANAGEMENT AGENCY**

44 CFR Part 67

[Docket No. FEMA-B-7423]

**Proposed Flood Elevation
Determinations**

AGENCY: Federal Emergency Management Agency (FEMA).

ACTION: Proposed rule.

SUMMARY: Technical information or comments are requested on the proposed Base (1% annual chance) Flood Elevations (BFEs) and proposed BFE modifications for the communities listed below. The BFEs and modified BFEs are the basis for the floodplain management measures that the community is required either to adopt or to show evidence of being already in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP).

DATES: The comment period is ninety (90) days following the second publication of this proposed rule in a

newspaper of local circulation in each community.

ADDRESSES: The proposed BFEs for each community are available for inspection at the office of the Chief Executive Officer of each community. The respective addresses are listed in the following table.

FOR FURTHER INFORMATION CONTACT: Matthew B. Miller, P.E., Chief, Hazards Study Branch, Federal Insurance and Mitigation Administration, FEMA, 500 C Street SW., Washington, DC 20472, (202) 646-3461, or (e-mail) *matt.miller@fema.gov*.

SUPPLEMENTARY INFORMATION: FEMA proposes to make determinations of BFE and modified BFEs for each community listed below, in accordance with Section 110 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4104, and 44 CFR 67.4(a).

These proposed BFEs and modified BFEs, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by other Federal, State, or regional entities. These proposed elevations are used to meet the floodplain management requirements of the NFIP and are also used to calculate the appropriate flood insurance premium rates for new buildings built after these elevations are made final, and for the contents in these buildings.

National Environmental Policy Act

This proposed rule is categorically excluded from the requirements of 44 CFR Part 10, Environmental Consideration. No environmental impact assessment has been prepared.

Regulatory Flexibility Act

The Acting Administrator, Federal Insurance and Mitigation Administration certifies that this proposed rule is exempt from the requirements of the Regulatory Flexibility Act because proposed or modified BFEs are required by the Flood Disaster Protection Act of 1973, 42 U.S.C. 4104, and are required to establish and maintain community eligibility in the NFIP. No regulatory flexibility analysis has been prepared.

Regulatory Classification

This proposed rule is not a significant regulatory action under the criteria of Section 3(f) of Executive Order 12866 of September 30, 1993, Regulatory Planning and Review, 58 FR 51735.

Executive Order 12612, Federalism

This proposed rule involves no policies that have federalism implications under Executive Order 12612, Federalism, dated October 26, 1987.

Executive Order 12778, Civil Justice Reform

This proposed rule meets the applicable standards of Section 2(b)(2) of Executive Order 12778.

List of Subjects in 44 CFR Part 67

Administrative practice and procedure, Flood insurance, Reporting and recordkeeping requirements.

Accordingly, 44 CFR Part 67 is proposed to be amended as follows:

PART 67—[AMENDED]

1. The authority citation for Part 67 continues to read as follows:

Authority: 42 U.S.C. 4001 *et seq.*; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p. 376, § 67.4

2. The tables published under the authority of § 67.4 are proposed to be amended as follows:

IOWA.—JOHNSON COUNTY, IOWA AND INCORPORATED AREAS

Flooding source(s)	Location of referenced elevation	Elevation feet *(NGVD)	Modified	Communities affected
		Effective		
Iowa River	Approximately 10,000 feet upstream of the confluence with Snyder Creek.	*636	*636	Johnson County, City of Iowa City and City of Coralville.
	Just downstream of U.S. Highway 6	*643	*644	
	Approximately 4,000 feet upstream of Coralville Dam	*657	*657	
Ralston Creek	Just upstream of the North Branch Ralston Creek Detention Dam.	*699	*700	City of Iowa City and Johnson County.
	Approximately 500 feet upstream of Scott Boulevard ..	None	*731	

IOWA.—JOHNSON COUNTY, IOWA AND INCORPORATED AREAS—Continued

Flooding source(s)	Location of referenced elevation	Elevation feet *(NGVD)	Modified	Communities affected
		Effective		
South Branch Ralston Creek ...	Just upstream of Scott Boulevard	None	*723	City of Iowa City and Johnson County.
	Approximately 3,700 feet upstream of Scott Boulevard	None	*727	
North Branch Snyder Creek	Approximately 4,550 feet downstream of U.S. Route 6	None	*650	City of Iowa City and Johnson County.
	Approximately 2,050 feet upstream of Chicago Rock Island and Pacific Railroad.	None	*668	
Clear Creek	At confluence with Iowa River	*653	*654	Johnson County, City of Iowa City and City of Tiffin.
	Approximately 4,100 feet upstream of Camp Cardinal Road.	*667	*668	
Willow Creek	Approximately 5,300 feet downstream of Interstate 80	*671	*672	City of Iowa City and Johnson County.
	At confluence with Iowa River	*641	*642	
West Branch Snyder Creek	Approximately 650 feet upstream of U.S. Route 218 ...	None	*721	Johnson County and City of Iowa City.
	At confluence with North Branch Snyder Creek	None	*662	
Middle Branch Willow Creek ...	Approximately 900 feet upstream of The West Spur Railroad.	None	*673	City of Iowa City.
	At confluence with Willow Creek	None	*677	
	Approximately 300 feet upstream of Mormon Trek Boulevard.	None	*690	

#Depth in feet above ground.

ADDRESSES:

Johnson County, Iowa and Incorporated Areas:

Maps are available for inspection at Johnson County and Planning and Zone, 913 South Dubuque Street, Iowa City, Iowa

Send comments to Ms. Sally Stutsman, Chairperson, Johnson County, Board of Supervisors, Iowa City, Iowa 52240

City of Iowa City, Iowa:

Maps are available for inspection at the County Courthouse, P.O. Box 325, Allison, Iowa

Send comments to The Honorable Ernest W. Lehman, Mayor, 410 East Washington Street, Iowa City, Iowa 52240

City of Tiffin, Iowa:

Maps are available for inspection at Tiffin City Hall, 211 Main Street, Tiffin, Iowa

Send comments to the Honorable Glenn Potter, Mayor, P.O. Box 196, Tiffin, Iowa 52430

City of Coralville:

Maps are available for inspection at the Coralville City Hall, 1512 17th Street, Coralville, Iowa

Send comments to the Honorable Jim Fausett, Mayor, City of Coralville, 1512 7th Street, P.O. Box 5127 Coralville, City of Iowa 52241

(Catalog of Federal Domestic Assistance No. 83.100, "Flood Insurance.")

Dated: December 19, 2001.

Robert F. Shea,

Acting Administrator, Federal Insurance and Mitigation Administration.

[FR Doc. 02-320 Filed 1-4-02; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

49 CFR Parts 529, 531, 533, 535, 537, 538, 541, 542, 543, 544, 551, 552, 553, 554, 555, 556, 557, 564, 565, 566, 567, 568, 569, 570, 572, 573, 574, 575, 576, 577, 578, 579

[Docket No. NHTSA-01-11227]

Federal Motor Vehicle Safety Standards (FMVSS); Small Business Impacts of Motor Vehicle Safety

AGENCY: National Highway Traffic Safety Administration (NHTSA), U.S. Department of Transportation (DOT).

ACTION: Notice of regulatory review; Request for comments.

SUMMARY: The National Highway Traffic Safety Administration (NHTSA) seeks comments on the economic impact of its regulations on small entities. As required by Section 610 of the Regulatory Flexibility Act, we are

attempting to identify rules that may have a significant economic impact on a substantial number of small entities. We also request comments on ways to make these regulations easier to read and understand. The focus of this notice is rules that specifically relate to passenger cars, multipurpose passenger vehicles, trucks, buses, trailers, incomplete vehicles, motorcycles, and motor vehicle equipment.

DATES: Comments must be received on or before January 25, 2002.

ADDRESSES: You should mention the docket number of this document in your comments and submit your comments in writing to: Docket Management System, U.S. Department of Transportation, Room PL-401, 400 Seventh Street, SW, Washington, DC, 20590. You may call Docket Management at: (202) 366-9324. You may visit the Docket from 10:00 am to 5:00 pm Monday through Friday.

FOR FURTHER INFORMATION CONTACT: Nita Kavalauskas, Office of Regulatory Analysis and Evaluation, Office of Plans and Policy, National Highway Traffic Safety Administration, U.S. Department of Transportation, 400 Seventh Street, SW, Washington, DC, 20590. Telephone: (202) 366-2584. Facsimile (fax): (202) 366-2559.

SUPPLEMENTARY INFORMATION: