may petition the Tax Court to review the election at any time after the expiration of the 6-month period, and before the expiration of the 90-day period. The Tax Court also may review a claim for relief if Tax Court jurisdiction has been acquired under another section of the Internal Revenue Code such as section 6213(a) or 6330(d).

(c) Restrictions on collection and suspension of the running of the period of limitations—(1) Restrictions on collection under § 1.6015–2 or 1.6015–3. Unless the Internal Revenue Service determines that collection will be jeopardized by delay, no levy or proceeding in court shall be made, begun, or prosecuted against a requesting spouse electing the application of § 1.6015–2 or 1.6015–3 for the collection of any assessment to which the election relates until the expiration of the 90-day period described in paragraph (b) of this section, or if a petition is filed with the Tax Court, until the decision of the Tax Court becomes final under section 7481. For more information regarding the date on which a decision of the Tax Court becomes final, see section 7481 and the regulations thereunder. Notwithstanding the above, if the requesting spouse appeals the Tax Court’s decision, the Internal Revenue Service may resume collection of the liability from the requesting spouse on the date the requesting spouse files the waiver with the Internal Revenue Service.

(ii) Relief under § 1.6015–4. If a requesting spouse seeks only equitable relief under § 1.6015–4, the restrictions on collection of paragraph (c)(1) of this section do not apply. Accordingly, the request for relief does not suspend the running of the period of limitations on collection.

(4) Definitions—(i) Levy. For purposes of this paragraph (c), levy means an administrative levy or seizure described by section 6331.

(ii) Proceedings in court. For purposes of this paragraph (c), proceedings in court means suits filed by the United States for the collection of Federal tax. Proceedings in court do not refer to the filing of pleadings and claims and other participation by the Internal Revenue Service or the United States in suits not filed by the United States, including Tax Court cases, refund suits, and bankruptcy cases.

(iii) Assessment to which the election relates. For purposes of this paragraph (c), the assessment to which the election relates is the entire assessment of the deficiency to which the election relates, even if the election is made with respect to only part of that deficiency.

§ 1.6015–8 Applicable liabilities.

(a) In general. Section 6015 applies to liabilities that arise after July 22, 1998, and to liabilities that arose prior to July 22, 1998, that were not paid on or before July 22, 1998. Section 6015 is applicable to only part of that deficiency.

(b) Liabilities paid on or before July 22, 1998. A requesting spouse seeking relief from joint and several liability for amounts paid on or before July 22, 1998, must request relief under section 6013(e) and the regulations thereunder. A requesting spouse seeking relief from joint and several liability for amounts paid after July 22, 1998, may petition the Tax Court to review the election at any time after the expiration of the 6-month period, and before the expiration of the 90-day period, if Tax Court jurisdiction has been acquired under another section of the Internal Revenue Code such as section 6213(a) or 6330(d).

(c) Examples. The following examples illustrate the rules of this section:

Example 1. H and W file a joint Federal income tax return for 1995 on April 15, 1996. There is an understatement on the return attributable to an omission of H’s wage income. On October 15, 1996, H and W receive a 30-day letter proposing a deficiency on the 1995 joint return. W pays the outstanding liability in full on November 30, 1996. In March 1999, W files Form 8857, requesting relief from joint and several liability under section 6013(e) and the regulations thereunder. Although W’s liability arose prior to July 22, 1998, it was unpaid as of that date. Therefore, section 6015 is applicable.

Example 2. H and W file their 1995 joint Federal income tax return on April 15, 1996. On October 14, 1997, a deficiency of $5,000 is assessed regarding a disallowed business expense deduction attributable to H. On June 30, 1998, the Internal Revenue Service levies on the $3,000 in W’s bank account in partial satisfaction of the outstanding liability. On August 30, 1999, W files a request for relief from joint and several liability. The liability arose prior to July 22, 1998. Section 6015 is applicable to the $2,000 that remained unpaid as of July 22, 1998, and section 6013(e) is applicable to the $3,000 that was paid prior to July 22, 1999.

§ 1.6015–9 Effective date.

Sections 1.6015–0 through 1.6015–9 are applicable for all elections under § 1.6015–2 or 1.6015–3 or any requests for relief under § 1.6015–4 filed on or after July 18, 2002.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

5. In § 602.101, paragraph (b) is amended by adding an entry in numerical order to read as follows:

§ 602.101 OMB Control Numbers.

* * * * *

CFR part or section where identified and described Current OMB control No.

1.6015–5 ............................... 1545–1719

* * * * *

Robert E. Wenzel,
Deputy Commissioner of Internal Revenue.
Approved: July 3, 2002.

Pamela F. Olson,
Acting Assistant Secretary of the Treasury.

DEPARTMENT OF LABOR

Mine Safety and Health Administration

30 CFR Part 57

RIN 1219–AB11

Diesel Particulate Matter Exposure of Underground Metal and Nonmetal Miners

AGENCY: Mine Safety and Health Administration (MSHA), Labor.

ACTION: Final rule; stay of effectiveness.

SUMMARY: The Mine Safety and Health Administration is staying the effectiveness of certain provisions of the final rule addressing “Diesel Particulate Matter Exposure of Underground Metal and Nonmetal Miners,” published in the Federal Register on January 19, 2001 (66 FR 5706) and amended on February 27, 2002 (67 FR 9180).
This document stays the effectiveness of 30 CFR §57.5060(d), §57.5060(e), §57.5060(f), and §57.5062. Section 57.5060(d) permits miners to work in areas where diesel particulate matter exceeds the applicable concentration limit with advance approval from the Secretary; §57.5060(e) prohibits the use of personal protective equipment to comply with the concentration limits; and §57.5060(f) prohibits the use of administrative controls to comply with the concentration limits. Section 57.5062 addresses the diesel particulate matter control plan.

DATES: Effective July 20, 2002, MSHA is staying §57.5060(d), §57.5060(e), §57.5060(f), and §57.5062 until completion of further rulemaking to address these provisions.

FOR FURTHER INFORMATION CONTACT: Marvin W. Nichols, Director; Office of Standards, Regulations, and Variances; MSHA, 1100 Wilson Boulevard, Room 2313, Arlington, Virginia 22209-2296. Mr. Nichols can be reached at nichols-marvin@MSHA.gov (e-mail), 202–693–9442 (Voice), or 202–693–9441 (fax).

SUPPLEMENTARY INFORMATION:

I. Background

On January 19, 2001, MSHA published a final rule addressing diesel particulate matter (DPM) exposure of underground metal and nonmetal miners (66 FR 5706). The final rule establishes new health standards for underground metal and nonmetal mines that use equipment powered by diesel engines and, among other things, requires operators of underground mines to train miners about the hazards of being exposed to DPM. The effective date of the rule was listed as March 20, 2001 (66 FR 5706). Section 57.5060 of the rule establishes an interim concentration limit of 400 micrograms of total carbon per cubic meter of air to become applicable after July 19, 2002, and a final concentration limit of 160 micrograms to become applicable after January 19, 2006 (66 FR 5706, 5708, 5907).

On January 29, 2001, Anglogold (Jerritt Canyon) Corp. and Kennecott Greens Creek Mining Company filed a petition for review of the rule in the District of Columbia Circuit. On February 7, 2001, the Georgia Mining Association, the National Mining Association, the Salt Institute, and MARG Diesel Coalition filed a similar petition in the Eleventh Circuit. On March 14, 2001, Getchell Gold Corporation petitioned for review of the rule in the District of Columbia Circuit. The three petitions have been consolidated and are pending in the District of Columbia Circuit. The United Steelworkers of America (USWA) has intervened in the Anglogold case.

While these challenges were pending, the Anglogold petitioners filed with MSHA an application for reconsideration and amendment of the final rule and to postpone the effective date of the final rule pending judicial review. The Georgia Mining petitioners similarly filed with MSHA a request for an administrative stay or postponement of the effective date of the rule. On March 15, 2001, MSHA delayed the effective date of the rule until May 21, 2001, in accordance with a January 20, 2001 memorandum from the President's Chief of Staff (66 FR 15032). The delay was necessary to give Department officials the opportunity for further review and consideration of new regulations. Ibid. On May 21, 2001 (66 FR 27863), MSHA published a notice in the Federal Register delaying the effective date of the final rule until July 5, 2001. The purpose of this delay was to allow the Department the opportunity to engage in further negotiations to settle the legal challenges to this rule.

II. Outcome of First Partial Settlement

As a result of a partial settlement agreement, MSHA published two documents in the Federal Register on July 5, 2001, addressing the January 19, 2001 DPM final rule. One document (66 FR 35518) delayed the effective date of §57.5066(b) regarding the evidence and the tagging provisions of the Maintenance standard; clarified the effective dates of certain provisions of the final rule; and gave correction amendments. The second document (67 FR 9180) addressed a proposed rule to clarify §57.5066(b)(1) and (b)(2) of the maintenance standards and to add a new paragraph (b)(3) to §57.5067 regarding the transfer of existing equipment from one underground mine to another underground mine. MSHA finalized these changes to the January 19, 2001 rule and published them in the Federal Register on February 27, 2002 (67 FR 9180). The final rule was effective on March 29, 2002.

Also, MSHA agreed to conduct joint sampling with industry and labor at 31 underground mines to determine existing concentration levels of DPM; assess the performance of the SKC sampler and the NIOSH Analytical Method 5040; assess the feasibility of achieving compliance with the standard’s concentration limits at the 31 mines; and, to assess the impact of intermittent use on the sample in the metal and nonmetal underground mining environment before the limits established in the final rule become effective. Sampling and data analyses are completed, and MSHA is in the process of developing the final report.

III. Outcome of Second Partial Settlement

Settlement negotiations continued on the remaining unresolved issues in the litigation. On July 15, 2002, the parties signed an agreement that is the basis for this Federal Register document delaying certain effective dates. As of July 20, 2002, MSHA will enforce the following provisions of the final rule as published on January 19, 2001 (66 FR 5706): §57.5060(a), addressing the interim concentration limit of 400 micrograms of total carbon per cubic meter of air; §57.5061, addressing compliance determinations; and §57.5071, addressing environmental monitoring. MSHA will continue to enforce §57.5065, Fueling practices; §57.5066, Maintenance standards; §57.5067, Engines; §57.5070, Miner training; and §57.5075, Diesel particulate records, as they relate to the requirements of the rule that are in effect on July 20, 2002.

The settlement agreement provides as follows:

Settlement Agreement

To settle the DPM litigation now pending in the D.C. Circuit, the parties agree as follows:

The industry parties contend that the interim standard of 400 micrograms per cubic meter is not justified or feasible to achieve at the majority of mines with engineering controls alone, and will pose significant compliance problems and necessitate the availability of agency-approved time extensions, based on individual mine conditions. They further contend that the final standard of 160 micrograms per cubic meter of air must be revoked because it is not feasible under any foreseeable circumstances, even taking into consideration its delayed implementation. The United Steelworkers of America ("the union") contend that the interim standard is feasible and that it should remain in effect. They also contend that achievement of the 160 micrograms per cubic meter of air standard is feasible. In light of these divergent positions, and in consideration of practical compliance questions raised during the joint industry/labor/government study, the parties will take the steps set forth below.

I. MSHA Actions With Respect to the DPM Standard for Underground Metal and Nonmetal Mines

§57.5060 Limit on Concentration of Diesel Particulate Matter

a. The interim concentration limit restricting total carbon to 400 micrograms per cubic meter of air becomes effective on July 20, 2002.
b. As discussed below, MSHA will issue citations for violations of the interim concentration limit only after MSHA and NIOSH are satisfied with the performance characteristics of the SKC sampler and the availability of practical mine worthy filter technology. MSHA has had the opportunity to train inspectors, conduct baseline sampling and provide compliance assistance at underground metal and nonmetal mines using diesel-powered equipment. MSHA will consult with NIOSH, industry and labor representatives on the performance of the SKC sampler and the availability of practical mine worthy filter technology. The following timetable is MSHA’s current projection for its efforts to implement the interim concentration limit:

- July 20, 2002—July 19, 2003—MSHA MNM compliance specialists will provide compliance assistance to underground MNM operators covered by the standard.
- July 20, 2003—MSHA MNM compliance specialists will issue citations for failure to comply with the 400 micrograms per cubic meter of air interim limit.
- c. Throughout this implementation schedule, MSHA will continue to work with NIOSH to make sure the performance characteristics of the SKC sampler are satisfactory and with equipment manufacturers, mine operators, and representatives of miners to improve practical mine worthy filter technology, including the availability of after-treatment control technology for diesel powered engines, particularly for engines of less than 50 hp and 250 hp or greater.
- d. After appropriate consultations and clearances, MSHA will publish a notice of proposed and expedited rulemaking to change the surrogate to elemental carbon for both the interim standard and the final standard which takes effect after January 19, 2006. Among the factors to be considered, MSHA will consider technological and economic feasibility in determining an appropriate final standard including the data from the Joint MSHA/Industry Study: Determination of DPM Levels in Underground Metal and Nonmetal Mines (Joint Study).
- e. Section 57.5060(c) allows mine operators to apply for additional time to come into compliance with the final concentration limit due to technological constraints. MSHA will publish a notice of proposed and expedited rulemaking, proposing to adapt this provision to the interim concentration limit as well, include consideration of economic feasibility, and to allow for annual renewals of such special extensions, upon application to and approval by the Secretary. It is anticipated that this rulemaking will be concluded before July 20, 2003.

f. Section 57.5060(d) permits miners engaged in specific activities such as inspection, maintenance, or repair activities, with the approval of the Secretary, to work in concentrations of DPM that exceed the interim and final limits. Section 57.5060(e) limits the circumstances under which personal protective equipment may be used to comply with the DPM concentration limits and §57.5060(f) prohibits the use of administrative controls. In conjunction with the rulemaking for changing the surrogate, MSHA will publish a notice of proposed rulemaking to amend these three provisions, as follows: MSHA will continue to require mine operators to establish, use and maintain all feasible engineering methods. Consistent with MSHA’s longstanding enforcement policy for its existing exposure-based standards applicable to metal and nonmetal mines, MSHA will require mine operators to supplement feasible engineering and administrative control methods with personal protective equipment, in the event that controls do not reduce the concentration level to the required limit or are not feasible or do not produce significant reductions in DPM exposures. As a part of this rulemaking, MSHA will consider the desirability of requiring periodic application to the Secretary, before respirators are used. Rotation of employees will not be allowed as an administrative control for compliance with this standard.

Section 57.5061 Compliance Determinations

a. To implement §57.5061(a) MSHA will consider a single personal sample an adequate basis for a compliance determination provided 250 cubic foot per minute (c.f.m.) or 1.2 c.f.m. pumps were used, unless the pump flow rate, filters, and equipment efficiency have not been determined. To ensure that a citation based on the 400 micrograms per cubic meter of air limit of TC is determined in one piece of equipment in substantially similar circumstances, it will make an abbreviated evaluation of the steps needed to reasonably assure compliance.

b. MSHA will employ an enforcement policy for the interim concentration limit that includes the same piece of equipment in substantially similar circumstances, it will make an abbreviated evaluation of the steps needed to reasonably assure compliance.

c. If the TC measurement is above the error factor level, however, MSHA would look at the EC measurement from the sample obtained through the NIOSH 5040 method, and multiply EC by a factor of 1.3 to produce a statistical estimate of what TC should be without interferences. If the EC measurement is above this estimate, a matter of enforcement discretion, MSHA would not issue a citation when the EC measurement times the multiplier is below the error factor level. (For example, 440 if the error factor is determined to be 10%) the 1.3 multiplier that MSHA will use to estimate TC (i.e., EC x 1.3 = estimated TC) is derived from NIOSH’s determination that TC is 60–80% EC. MSHA will announce its enforcement policy in a program policy letter.

d. To implement §57.5061(c), MSHA will conduct personal sampling for purposes of making compliance determinations for the interim and final concentration limits.

Section 57.5062 Diesel Particulate Matter Control Plan

Together with the proposed rulemaking for changing the surrogate, MSHA will publish a notice of proposed rulemaking to revise §57.5062.

Other Provisions of the DPM Standard

While taking the steps discussed above, MSHA will continue to enforce provisions of the final rule currently in effect, which address fueling practices, maintenance of diesel-powered equipment, engine requirements, miner training, and recordkeeping. See 67 FR 9180 (Feb. 27, 2002); 66 FR 35518 (July 5, 2001).

II. Parties’ Actions in Litigation

The parties note that provisions of the DPM standard will not be deleted until they are modified or superseded by new rulemaking.

MSHA will inform the court of this settlement agreement. The parties will subsequently file a signed agreement.
Background and Purpose

The Coast Guard published a permanent security zone in the Federal Register on June 7, 2002 (67 FR 39294). This rule added §165.908 to title 33 of the Code of Federal Regulations.

Need for Correction

As published, the location of the security zone was described incorrectly. While the landmarks included in the final rule were correct, some of the coordinates were incorrect. In addition, the section number used in the amending instruction for the rule was incorrect. This rule corrects the coordinates and section number.

Correction of Publication

In rule FR Doc. 02–14268 published on June 7, 2002 (67 FR 39294) make the following corrections:

1. On page 39294, in the third column, on line 65, remove both latitude figures “42°37.8′ N” and add, in their respective places, latitude figure “42°37.7′ N”.

2. On page 39295, in the first column, on lines 2 and 3, remove the coordinates and words “42°36.8′ N, 082°47.2′ W; then southwest to 42°36.4′ N, 082°47.9′ W and add, in their place, the coordinates and words “42°37.05′ N, 082°48.3′ W; then southwest to 42°36.6′ N, 082°48.7′ W”.

§165.908 [Corrected]

3. On page 39296, in the first column, in lines 3 and 4, remove both latitude figures “42°37.8′ N” and add, in their respective places, latitude figure “42°37.7′ N”. On the same page and in the same column, in lines 7 through 9, remove the coordinates and words “42°36.8′ N, 082°47.2′ W; then southwest to 42°36.4′ N, 082°47.9′ W” and add, in their place, the coordinates and words “42°37.05′ N, 082°48.3′ W; then southwest to 42°36.6′ N, 082°48.7′ W”.

4. On page 39295, in the third column, on line 56, remove section number “165.910” and add, in its place, section number “165.908”.

Dated: July 9, 2002.

P.G. Gerrity,
Commander, Coast Guard, Captain of the Port Detroit.
[FR Doc. 02–18011 Filed 7–17–02; 8:45 am]

SUPPLEMENTARY INFORMATION:

I. General Information

A. Does this Action Apply to Me?

You may be affected by this action if you are an agricultural producer, food manufacturer, or pesticide manufacturer. Potentially affected categories and entities may include, but are not limited to:

<table>
<thead>
<tr>
<th>Categories</th>
<th>NAICS codes</th>
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<tr>
<td>Industry</td>
<td>111</td>
<td>Crop production</td>
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