taxpayer is consenting to the Internal Revenue Service’s disclosure to the State agency of the taxpayer identity information, signature, and items of common data, and that such information will be treated by the State agency as if it had been directly filed with the State agency. Such instructions or procedures must also describe any verification that takes place before the taxpayer identity information, signature and common data is transmitted by the Internal Revenue Service to the State agency.

(ii) No disclosures may be made under this paragraph (d)(2) unless there are provisions of State law protecting the confidentiality of such items of common data.

(e) Definitions and rules applicable to this section—(1) Separate written document. (i) For the purposes of paragraph (b) of this section, separate written document means—

(A) Text appearing on one or more sheets of 8½ -inch by 11-inch or larger paper, each of which pertains solely to the authorized disclosure, so long as such sheet or sheets, taken together, contain all the elements described in paragraph (b)(1) of this section;

(B) Text appearing on one or more computer screens, each of which pertains solely to the authorized disclosure, so long as such screen or, taken together, such screens—

(1) Contain all the elements described in paragraph (b)(1) of this section,

(2) Can be signed (see paragraph (e)(2) of this section) and dated by the taxpayer and

(3) Can be reproduced, if necessary; or

(C) A consent on the record in an administrative or judicial proceeding, or a transcript of such proceeding recording such consent, containing the information required under paragraph (b)(1) of this section.

(ii) A provision included in a taxpayer’s application for a loan or other benefit authorizing the grantor of the loan or other benefit to obtain any financial information, including returns or return information, from any source as the grantor may request for purposes of verifying information supplied on the application, does not meet the requirements of paragraph (b)(1) of this section because the provision is not a separate written document relating solely to the disclosure of returns and return information. In addition, the provision does not contain the other information specified in paragraph (b)(1) of this section.

(2) Method of signing. A request for or consent to disclosure may be signed by any method of signing the Secretary has prescribed pursuant to §301.6061–1(b) in forms, instructions, or other appropriate guidance.

(3) Permissible designees and public forums. Permissible designees under this section include individuals; trusts; estates; corporations; partnerships; Federal, State, local and foreign government agencies or subunits of such agencies; or the general public. When disclosures are to be made in a public forum, such as in a courtroom or congressional hearing, the request for or consent to disclosure must describe the circumstances surrounding the public disclosure, e.g., congressional hearing, judicial proceeding, media, and the date or dates of the disclosure. When a designee is an individual, this section does not authorize disclosures to other individuals associated with such individual, such as employees of such individual or members of such individual’s staff.

(4) Authority to execute a request for or consent to disclosure. Any person who may obtain returns under section 6103(e)(1) through (5), except section 6103(e)(1)(D)(iii), may execute a request for or consent to disclose a return or return information to third parties. For taxpayers that are legal entities, such as corporations and municipal bond issuers, any officer of the entity with authority under applicable State law to legally bind the entity may execute a request for or consent to disclosure. A person described in section 6103(e)(6) (a taxpayer’s representative or individual holding a power of attorney) may not execute a request for or consent to disclosure unless the designation of representation or power of attorney specifically delegates such authority. A designee pursuant to this section does not have authority to execute a request for or consent to disclosure permitting the Internal Revenue Service to disclose returns or return information to another person.

(5) No disclosure of return information if impairment. A disclosure of return information shall not be made under this section if the Internal Revenue Service determines that the disclosure would seriously impair Federal tax administration (as defined in section 6103(b)(4) of the Internal Revenue Code).

(f) Effective date. This section is applicable on April 29, 2003.

§301.6103(c)–1T [Removed]

3. Section 301.6103(c)–1T is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

4. The authority citation for part 602 continues to read as follows:


5. In §602.101, paragraph (b):

1. The following entry to the table is removed:

§602.101 OMB Control numbers.

<table>
<thead>
<tr>
<th>CFR part or section where identified and described</th>
<th>Current OMB control No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>301.6103(c)–1</td>
<td>1545–0280</td>
</tr>
<tr>
<td>301.6103(c)–1</td>
<td>1545–1816</td>
</tr>
</tbody>
</table>

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

Pamela F. Olson, Assistant Secretary of the Treasury.

Approved: April 9, 2003.

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

Pamela F. Olson, Assistant Secretary of the Treasury.

[FR Doc. 03–10404 Filed 4–28–03; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 920

[MD–049–FOR]

Maryland Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior.

ACTION: Final rule; approval of amendment.

SUMMARY: We, the Office of Surface Mining Reclamation and Enforcement (OSM), are approving a proposed amendment to the Maryland regulatory program (the “Maryland program”) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Maryland proposed to revise its program by making changes to the Code of Maryland Regulations (COMAR) concerning the survey of structures and renewable resources lands; the definitions of material damage and
replacement of water supply; subsidence control and subsidence control plans; hydrologic balance; surface owner protection from subsidence; and deep mine bonding requirements. Maryland intended to revise its program to be consistent with Federal rules promulgated by OSM as a result of the Energy Policy Act of 1992.

**Federal Register** (68 FR 2268). In the same document, we opened the public comment period and provided an opportunity for a public hearing or meeting on the amendment’s adequacy. We did not hold a public hearing or meeting because no one requested one. The public comment period ended on February 18, 2003. We did not receive any comments. In response to our own concerns, however, Maryland submitted minor changes to the “material damage” definition and to COMAR 26.20.02.16E, pertaining to presubsidence water surveys, on February 24, 2003.

**III. OSM’s Findings**

Following are the findings we made concerning the amendment under SMCRA and the Federal regulations at 30 CFR 732.15 and 732.17. We are approving the amendment. Any revisions that we do not specifically discuss below concern nonsubstantive wording or editorial changes. The full text of the changes can be found in the Federal Register (68 FR 2268).

Maryland proposed revisions to the following sections of COMAR containing language that is the same as or similar to the corresponding sections of the Federal regulations. Because these proposed rules contain language that is the same as or similar to the corresponding Federal regulations, we find that they are no less effective than the proposed changes to COMAR 26.20.02.15 are no less effective than the Federal regulations and can be approved.

**26.20.01.02 Definitions**

Maryland proposed to amend this section by adding definitions for “material damage,” and “replacement of water supply.” The proposed definitions are substantively identical to the corresponding Federal definitions found at 30 CFR 701.5. Therefore, we are approving the proposed changes.

**26.20.02.15 Survey of Structures and Renewable Resources Lands**

Maryland proposed several changes to COMAR 26.20.02.15. As unamended, this section contained structures and renewable resources lands survey requirements. The changes proposed by Maryland make its regulations consistent with and therefore no less effective than the Federal counterpart found at 30 CFR 784.20(b) by requiring a listing of any water supplies that could be contaminated, diminished, and interrupted, and the quantity and quality of these water supplies, to be incorporated into the survey.

Similarly, the proposed changes also incorporate the Federal requirement that the pre-subsidence survey contain a map of specified scale of the permit and adjacent areas if determined necessary by the regulatory authority. The proposed changes, like the Federal counterpart, require the map to show the location and type of “structures and renewable resource lands that subsidence may materially damage or for which the value or reasonably foreseeable use may be diminished by subsidence.”

Next, the proposed changes require a “narrative indicating whether subsidence, if it occurred, could cause material damage to or diminish the value or reasonably foreseeable use of any structures or renewable resource lands or could contaminate, diminish, or interrupt any water supplies.” Because this requirement applies to any water supplies rather than simply drinking, domestic, or residential water supplies, as does the Federal counterpart, it is more stringent than the Federal regulations, and thus is consistent with those regulations, pursuant to section 505(b) of SMCRA, 30 U.S.C. 1255(b). Finally, subdivisions B and C have been recodified as subdivisions C and D, respectively, and have been amended such that they are now substantively identical to 30 CFR 784.20(b), pertaining to subsidence control plans. Therefore, we find that the proposed changes to COMAR 26.20.02.15 are no less effective than the Federal regulations and can be approved.

**26.20.02.16 Subsidence Control Plan**

Maryland proposed to amend this section by adding an additional subsidence control plan requirement. Other than the references to Maryland statutory and regulatory provisions, the language of the amendment is identical to the counterpart Federal requirement found at 30 CFR 784.20(b)(6). Further, the State statutory and regulatory provisions referenced in the amendment contain substantively the same requirements as the Federal provisions referenced in 30 CFR 784.20(b)(6), with the following exception. The referenced Maryland water replacement requirement, at COMAR 26.20.13.05D, requires replacement of water supplies used for agricultural and other legitimate purposes, as well as for those purposes for which replacement is required under the Federal regulations. Thus, the State requirement is more stringent. However, as noted above, more stringent state environmental controls and regulations are consistent, as a matter of law, with their Federal counterparts. For all of these reasons, the proposed amendment to COMAR 26.20.02.16E is consistent with its
counterpart Federal regulation, and is therefore approved.

26.20.13.05 Hydrologic Balance: General Requirements

Maryland proposed to amend this section by adding a water replacement requirement to the general requirements for hydrologic balance. The amendment requires a permittee to “promptly replace the water supply of an owner of interest in real property who obtains all or part of the agricultural, industrial, or other legitimate use from an underground or surface source that is contaminated, diminished, or interrupted by underground mining activities.” The amendment also clarifies that the term “owner of interest” includes a renter, tenant, or a lessee of real property.

This amendment is consistent with the Federal regulation at 30 CFR 817.41(j), which requires a permittee to “promptly replace any drinking, domestic or residential water supply that is contaminated, diminished or interrupted by underground mining activities.”

First, Maryland’s amendment is more stringent than its Federal counterpart because it applies to agricultural, industrial, and other legitimate uses of underground or surface waters rather than simply drinking, domestic or residential water supplies as required in the Federal counterpart. We are therefore approving the proposed changes.

Regarding the State’s definition of “owner of interest,” we note that, in approving the amendment, we are construing the term to include the normally recognized meaning of the word “owner” in addition to a renter, tenant, or lessee of real property.

26.20.13.07 Subsidence Control: General Requirements

We are approving all of Maryland’s proposed changes to this section. First, Maryland proposed changes to subsection A. The amended subsection A reads as follows:

A. Underground mining activities shall be planned and conducted so as to prevent subsidence from causing material damage to the extent technologically and economically feasible, and so as to maintain the value and reasonably foreseeable use of surface lands. This may be accomplished by leaving adequate coal in place, backfilling, or other measures to support the surface, or by conducting underground mining in a manner that provides for planned and controlled subsidence.

The counterpart Federal regulation is found at 30 CFR 817.121(a) and is quoted below:

The permittee must either adopt measures consistent with known technology that prevent subsidence from causing material damage to the extent technologically and economically feasible, maximize mine stability, and maintain the value and reasonably foreseeable use of surface lands or adopt mining technology that provides for planned subsidence in a predictable and controlled manner.

The provisions are similar, but not identical. The Federal regulation requires the permittee to either mine in a manner that prevents subsidence from causing material damage to the extent technologically and economically feasible, maintain the value and reasonably foreseeable use of surface lands, and ensure the stability of the mine or to mine in a way that provides for planned and controlled subsidence. The Maryland provision, on the other hand, requires mining in a manner that prevents subsidence from causing material damage to the extent technologically and economically feasible, maintains the value and reasonably foreseeable use of surface lands, and ensures the stability of the mine, even where the mining technology used provides for planned and controlled subsidence.

Second, due to the difference in the Maryland provision, the proposed subsection D requires that measures to support the surface be taken if the subsidence control plan contains the subsidence control plan, and also renumbers the regulation to COMAR 26.20.13.07D. The Federal counterpart found at 30 CFR 817.121(b) also requires compliance with the subsidence control plan and references the Federal regulations containing the subsidence control plan requirements. We are approving the amendment because, like its Federal counterpart, the State provision now requires compliance with the subsidence control plan prepared and approved in accordance with the subsidence control plan requirement regulations.

Finally, we are approving the proposed addition of subsection E of COMAR 26.20.13.07. The proposed subsection requires that permit applications contain a “survey of the condition of the quantity and quality of all water supplies within the permit area and adjacent area that could be contaminated, diminished, or interrupted by subsidence.” The proposed subsection E is more stringent than the Federal counterpart, 30 CFR 784.20(a)(3), because it applies to all water supplies. The Federal regulation applies only to all “drinking, domestic, and residential water supplies.” Because the remaining language is substantively identical to its Federal counterpart, we find that the proposed addition is no less effective than the Federal regulations and can therefore be approved.

26.20.13.09 Subsidence Control: Surface Owner Protection

Maryland proposed to add a subsection D to its current regulations found at COMAR 26.20.13.09. The proposed subsection D requires that when “determining whether damage to protected structures was caused by subsidence from underground mining, all relevant and reasonably available information will be considered” by the regulatory authority. Because the proposed language is substantively identical to the Federal counterpart found at 30 CFR 817.121(c)(4)(v), we find that it is no less effective than the Federal counterpart.”

This language is found in the Federal counterpart, 30 CFR 817.121(a)(3), and is therefore no less effective than the Federal regulations.
Federal regulations and can therefore be approved.


Maryland proposed to add a subsection D to its current regulations at COMAR 26.20.14.13. The proposed language can be found in its entirety in the January 16, 2003, Federal Register (68 FR 2268). We are approving the amendment because it is substantively identical to its Federal counterpart found at 30 CFR 817.121(c)(5). In short, both provisions require a permittee to obtain additional performance bond when subsidence-related material damage to protected land, structures or facilities occurs or when contamination, diminution, or interruption to a protected water supply occurs. Both regulations also provide that no additional bond is required if repair, compensation, or replacement is completed within 90 days of the occurrence of damage. Finally, both regulations provide substantively identical criteria governing when the regulatory authority may extend the 90-day time frame and limit such extension to one year or less.

IV. Summary and Disposition of Comments

Public Comments

We asked for public comments on the amendment (Administrative Record No. MD–574–06), but did not receive any.

Federal Agency Comments

Under 30 CFR 732.17(h)(11)(i) and section 503(b) of SMCRA, we requested comments on the amendment from various Federal agencies with an actual or potential interest in the Maryland program (Administrative Record No. MD–574–08). We did not receive any comments.

Environmental Protection Agency (EPA) Concurrence and Comments

Under 30 CFR 732.17(h)(11)(i), we requested comments on the amendment from EPA (Administrative Record No. MD–574–09). In a March 13, 2003 telephone conversation, EPA notified us that it had no substantive comments (Administrative Record No. MD–574–10). Under 30 CFR 732.17(h)(11)(ii), we are required to obtain written concurrence from EPA for those provisions of the program amendment that relate to air or water quality standards issued under the Clean Water Act (33 U.S.C. 1251 et seq.) or the Clean Air Act (42 U.S.C. 7401 et seq.). This amendment does not contain provisions that relate to air or water quality standards and, therefore, concurrence by the EPA is not required.

State Historic Preservation Officer (SHPO) and the Advisory Council on Historic Preservation (ACHP)

Under 30 CFR 732.17(h)[4], we are required to request comments from the SHPO and ACHP on amendments that may have an effect on historic properties. On November 5, 2002, we requested comments on Maryland’s amendment (Administrative Record No. MD–574–05), but neither responded to our request.

V. OSM’s Decision

Based on the above findings, we approve the amendment Maryland sent us. We approve, as discussed in the findings above: COMAR 26.20.02.15, concerning Survey of Structures and Renewable Resources Lands; 26.20.01.02, concerning the definitions of material damage and replacement of water supply; 26.20.02.16, concerning subsidence control plans; 26.20.13.05, concerning hydrologic balance; 26.20.13.07, concerning subsidence control; 26.20.13.09, concerning surface owner protection from subsidence; and 26.20.14.13, concerning deep mine bonding requirements.

We approve the rules proposed by Maryland with the provision that they be fully promulgated in identical form to the rules submitted to and reviewed by OSM and the public.

To implement this decision, we are amending the Federal regulations at 30 CFR Part 920, which codify decisions concerning the Maryland program. We find that good cause exists under 5 U.S.C. 553(d)(3) to make this final rule effective immediately. Section 503(a) of SMCRA requires that Maryland’s program demonstrate that it has the capability of carrying out the provisions of the Act and meeting its purposes. Making this regulation effective immediately will expedite that process. SMCRA requires consistency of Maryland and Federal standards.

VI. 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(h)(10), decisions on proposed State regulatory programs and program amendments submitted by the States must be based solely on a determination of whether the submittal is consistent with SMCRA and its implementing Federal regulations and whether the other requirements of 30 CFR Parts 730, 731, and 732 have been met.

Executive Order 13132—Federalism

This rule does not have Federalism implications. SMCRA delineates the roles of the Federal and State governments with regard to the regulation of surface coal mining and reclamation operations. One of the purposes of SMCRA is to “establish a nationwide program to protect society and the environment from the adverse effects of surface coal mining operations.” Section 503(a)(1) of SMCRA requires that State laws regulating surface coal mining and reclamation operations be “in accordance with” the requirements of SMCRA, and section 503(a)(7) requires that State programs contain rules and regulations “consistent with” regulations issued by the Secretary pursuant to SMCRA.

Executive Order 13175—Consultation and Coordination With Indian Tribal Governments

In accordance with Executive Order 13175, we have evaluated the potential effects of this rule on Federally recognized Indian tribes and have determined that the rule does not have substantial direct effects 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. The basis for this determination is that our decision is one State regulatory program and does not involve a Federal program involving Indian Tribes.
Executive Order 13211—Regulations That Significantly Affect the Supply, Distribution, or Use of Energy

On May 18, 2001, the President issued Executive Order 13211 which requires agencies to prepare a Statement of Energy Effects for a rule that is (1) considered significant under Executive Order 12866, and (2) likely to have a significant adverse effect on the supply, distribution, or use of energy. Because this rule is exempt from review under Executive Order 12866 and is not expected to have a significant adverse effect on the supply, distribution, or use of energy, a Statement of Energy Effects is not required.

National Environmental Policy Act

This rule does not require an environmental impact statement because section 702(d) of SMCRA (30 U.S.C. 1292(d)) provides that agency 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 under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.). The State submittal, which is the subject of this rule, is based upon counterpart Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon 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 government 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 did not impose an unfunded mandate.

List of Subjects in 30 CFR Part 920

Intergovernmental relations, Surface mining, Underground mining.


Brent Wahquist,
Regional Director, Appalachian Regional Coordinating Center.

For the reasons set out in the preamble, 30 CFR part 920 is amended as set forth below:

PART 920—MARYLAND

1. The authority citation for part 920 continues to read as follows:

Authority: 30 U.S.C. 1201 et seq.

2. Section 920.15 is amended in the table by adding a new entry in chronological order by April 29, 2003 to read as follows:

§ 920.15 Approval of Maryland regulatory program amendments.