

section 461(f). (i) A taxpayer using an accrual method of accounting is not allowed a deduction under section 461(f) in the taxable year of the transfer unless economic performance has occurred.

(ii) Economic performance occurs for liabilities requiring payment to another person arising out of any workers compensation act or any tort, or any other liability designated in § 1.461-4(g), as payments are made to the person to which the liability is owed. Except as provided in section 468B or the regulations thereunder, economic performance does not occur when a taxpayer transfers money or other property to a trust, an escrow account, or a court to provide for the satisfaction of an asserted workers compensation, tort, or other liability designated under § 1.461-4(g) that the taxpayer is contesting unless the trust, escrow account, or court is the person to which the liability is owed or the taxpayer's payment to the trust, escrow account, or court discharges the taxpayer's liability to the claimant. Rather, economic performance occurs in the taxable year the taxpayer transfers money or other property to the person that is asserting the workers compensation, tort, or other liability designated under "§ 1.461-4(g) that the taxpayer is contesting or in the taxable year that payment is made from a trust, an escrow account, or a court registry funded by the taxpayer to the person to which the liability is owed.

(3) *Examples.* The provisions of this paragraph (e) are illustrated by the following examples:

*Example 1.* [Reserved]. For further guidance, see § 1.461-2(e)(3), *Example 1.*

*Example 2.* Corporation X is a defendant in a class action suit for tort liabilities. In 2002, X establishes a trust for the purpose of satisfying the asserted liability and transfers \$10,000,000 to the trust. The trust does not satisfy the requirements of section 468B or the regulations thereunder. In 2004, the trustee pays \$10,000,000 to the plaintiffs in settlement of the litigation. Under paragraph (e)(2) of this section, economic performance with respect to X's liability to the plaintiffs occurs in 2004. X may deduct the \$10,000,000 payment to the plaintiffs in 2004.

(f) [Reserved]. For further guidance, see § 1.461-2(f).

(g) *Effective date.* (1) Except as otherwise provided, this section applies to transfers of money or other property in taxable years beginning after December 31, 1953, and ending after August 16, 1954.

(2) Paragraph (c)(1)(iii)(E) of this section applies to transfers of any stock of the taxpayer or any stock or indebtedness of a person related to the taxpayer on or after November 19, 2003.

(3) Paragraph (e)(2)(i) of this section applies to transfers of money or other property after July 18, 1984.

(4) Paragraphs (e)(2)(ii) and (e)(3) of this section apply to—

(i) Transfers after July 18, 1984, of money or other property to provide for the satisfaction of an asserted workers compensation or tort liability; and

(ii) Transfers in taxable years beginning after December 31, 1991, of money or other property to provide for the satisfaction of asserted liabilities designated in § 1.461-4(g) (other than liabilities for workers compensation or tort).

Approved: November 12, 2003.

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

Approved: November 12, 2003.

**Pamela F. Olson,**

*Assistant Secretary of the Treasury.*

[FR Doc. 03-29161 Filed 11-19-03; 8:45 am]

**BILLING CODE 4830-01-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 70

[CA107-OPP-FRL-7589-8]

### Final Approval of Revision of 34 Clean Air Act Title V Operating Permits Programs

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** EPA is taking final action to approve a revision of the following 34 Clean Air Act (CAA) title V Operating Permits Programs in the State of California: Amador County Air Pollution Control District (APCD), Bay Area AQMD, Butte County AQMD, Calaveras County APCD, Colusa County APCD, El Dorado County APCD, Feather River AQMD, Glenn County APCD, Great Basin Unified APCD, Imperial County APCD, Kern County APCD, Lake County AQMD, Lassen County APCD, Mariposa County APCD, Mendocino County APCD, Modoc County APCD, Mojave Desert AQMD, Monterey Bay Unified APCD, North Coast Unified AQMD, Northern Sierra AQMD, Northern Sonoma County APCD, Placer County APCD, Sacramento Metro AQMD, San Diego County APCD, San Joaquin Valley Unified APCD, San Luis Obispo County APCD, Santa Barbara County APCD, Shasta County APCD, Siskiyou County APCD, South Coast AQMD, Tehama County APCD,

Tuolumne County APCD, Ventura County APCD, and Yolo-Solano AQMD.

**EFFECTIVE DATE:** This action will become effective on January 1, 2004.

**ADDRESSES:** Copies of the documentation in the administrative record for this action are available for inspection during normal business hours at Air Division, EPA Region 9, 75 Hawthorne Street, San Francisco, California, 94105.

**FOR FURTHER INFORMATION CONTACT:** Gerardo Rios, EPA Region 9, Air Division, Permits Office (AIR-3), at (415) 972-3974 or [rios.gerardo@epa.gov](mailto:rios.gerardo@epa.gov).

**SUPPLEMENTARY INFORMATION:**

Throughout this document, "we," "us," or "our" means EPA.

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#### I. Background

Title V of the CAA Amendments of 1990 required all State permitting authorities to develop operating permits programs that met certain federal criteria codified at 40 Code of Federal Regulations (CFR) part 70. On November 30, 2001, we promulgated final full approval of 34 California districts' title V operating permits programs. See 66 FR 63503 (December 7, 2001). Our final rulemaking was challenged by several environmental and community groups alleging that the full approval was unlawful based, in part, on an exemption in section 42310(e) of the California Health and Safety Code of major agricultural sources from title V permitting. EPA entered into a settlement of this litigation which required, in part, that the Agency propose to partially withdraw approval of the 34 fully approved title V programs in California.

Sections 70.10(b) and 70.10(c) provide that EPA may withdraw a 40 CFR part 70 program approval, in whole or in part, whenever the permitting authority's legal authority does not meet the requirements of part 70 and the permitting authority fails to take corrective action. To commence regulatory action to partially withdraw title V program approval, EPA published a Notice of Deficiency (NOD) in the **Federal Register**. See 67 FR 35990 (May 22, 2002). Pursuant to 40 CFR 70.10(b)(2), publication of the NOD commenced a 90-day period during which the State of California had to take significant action to assure adequate administration and enforcement of the

local districts' programs. As described in EPA's NOD, the Agency determined that "significant action" in this instance meant the revision or removal of California Health and Safety Code 42310(e), so that the local air pollution control districts could adequately administer and enforce the title V permitting program for stationary agricultural sources that are major sources of air pollution.

During the 90-day period provided to the State to take the necessary corrective action, EPA proposed to partially withdraw title V program approval in each of the 34 California districts with full program approval. See 67 FR 48426 (July 24, 2002). Since the State did not take the necessary action to assure adequate administration and enforcement of the title V program within the specified time frame, EPA took final action, pursuant to our authority at 40 CFR 70.10(b)(2)(i), to partially withdraw approval of the title V programs for the 34 local air districts listed above. See 67 FR 63551 (October 15, 2002).

On September 22, 2003, the Governor of California signed SB 700, which revised State law to remove the agricultural permitting exemption. The legislation eliminated the exemption and therefore corrected the deficiency we identified in the May 22, 2002 NOD. Therefore, on October 8, 2003, EPA proposed to approve a revision to the 34 district title V programs because districts now have the authority to permit all major stationary sources, including those agricultural sources that were formerly exempt from title V under State law (68 FR 58055). Based on this change in state law and our receipt of a legal opinion from the California Attorney General that confirms that the elimination of the agricultural permitting exemption from State law provides the 34 districts with authority to issue title V permits to major stationary agricultural sources, we are finalizing the program revision today.

## II. Comments Received by EPA on Our Proposed Rulemaking and EPA's Responses

EPA received one set of comments. Copies of these comments are available for inspection during normal business hours at Air Division, EPA Region 9, 75 Hawthorne Street, San Francisco, California, 94105.

A summary of the significant comments, and our response thereto, follow.

*Comment:* The commenter alleges that the proposed rule requires review by the Office of Management and Budget (OMB), and alleges that "farmers were

not included" in the OMB review of the proposed part 70 rule in 1992. In addition, the commenter claims that regulation of stationary agricultural sources by California air pollution control districts will result in economic hardship for California farmers.

*Response:* It is difficult to determine the legal requirement that the commenter alleges EPA violated because the comment does not cite to any particular statutory, regulatory or executive requirement. To the extent the comment asserts that the rule must undergo OMB review, EPA disagrees. As we stated in the proposed rule, under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a "significant regulatory action", and therefore not subject to OMB review. With regard to OMB review in 1992, it is not clear which rulemaking the commenter is referring to. If he is referring to the final part 70 rule, his statement is incorrect because the part 70 rule did undergo OMB review. The rule was judged to be "major" under Executive Order 12291, and a Regulatory Impact Analysis (RIA) was prepared and made available for public comment as part of EPA's May 10, 1991 proposal of part 70 [56 FR 21712]. All interested parties, including farmers, had access to the RIA and an opportunity to comment on it. If the commenter is referring to EPA's rulemaking actions to grant interim approval to individual district title V programs in California, he is incorrect because OMB exempted those state-specific actions from review. See, for example, EPA's April 24, 1996 final rule granting interim approval of the San Joaquin Valley Unified APCD title V operating permit program [61 FR 18083].

EPA also disagrees with the commenter's claim that approval of this program revision for 34 title V Operating Permits Programs will result in economic hardship for California farmers. Today's action affects only major agricultural stationary sources that already are subject to EPA's part 71 title V permitting program, and will not result in regulation of the majority of farms which are not subject to title V. The title V program revision EPA is approving, and EPA's termination of its implementation of a part 71 federal operating permit program for State-exempt major stationary agricultural sources, merely transfers the authority to permit such sources from EPA to the 34 districts. As stated in the Administrative Requirements section of this notice, this action merely approves state law as meeting Federal requirements and imposes no additional

requirements beyond those imposed by state law. Accordingly, the Administrator has certified that this final rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (RFA). In making this certification, we note that the Regulatory Flexibility Act requires a certification only as to entities directly regulated by a rulemaking (e.g., farms that are major stationary sources under the Clean Air Act); it does not require us to look at small farms not subject to the final rule, or to downstream businesses or consumers that deal with the larger farms. See *Cement Kiln Recycling Coalition v. EPA*, 255 F.3d 855 (D.C. Cir. 2001).

## III. Description of EPA's Final Action

We are approving the program revision of the 34 Clean Air Act title V Operating Permits programs in the State of California. Our action is based on a legal opinion from the California Attorney General that confirms that the elimination of the agricultural permitting exemption from State law provides the 34 districts with authority to issue title V permits to major stationary agricultural sources.

## IV. Effect of EPA's Rulemaking

Our final action means that the 34 districts have title V programs that require all major stationary sources to obtain title V operating permits. It also terminates EPA's implementation of a part 71 federal operating permit program for formerly State-exempt major stationary agricultural sources within the jurisdiction of the 34 California air districts listed at the beginning of this final rule. EPA will not issue any permits to these sources, since the 34 districts will have the authority to issue title V permits to major agricultural stationary sources beginning on January 1, 2004. Therefore, EPA is no longer requiring major stationary agricultural sources to submit part 71 permit applications and suspends any outstanding application deadlines.

The May 22, 2002 NOD started an 18 month sanctions clock pursuant to CAA section 179(b). CAA Sec. 502(i)(1) and (2), 40 CFR 70.4(k) and 70.10(b)(2)-(4). California has undertaken all of the required corrections in response to the NOD. Therefore, the sanctions clock is terminated as of November 13, 2003, even though EPA's implementation of the Part 71 program will not be terminated until January 1, 2004.

## V. Administrative Requirements

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a "significant regulatory action" and therefore is not subject to review by the Office of Management and Budget. For this reason, this action is also not subject to Executive Order 13211, "Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use" (66 FR 28355, May 22, 2001). This action merely approves state law as meeting Federal requirements and imposes no additional requirements beyond those imposed by state law. Accordingly, the Administrator 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.*). Because this rule approves pre-existing requirements under state law and does not impose any additional enforceable duty beyond that required by state law, it does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4).

This rule also does not have tribal implications because it will not have a 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, as specified by Executive Order 13175 (65 FR 67249, November 9, 2000). This action also does not have Federalism implications because it does not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999). This action merely approves a state rule implementing a Federal standard, and does not alter the relationship or the distribution of power and responsibilities established in the Clean Air Act. This rule also is not subject to Executive Order 13045 "Protection of Children from Environmental Health Risks and Safety Risks" (62 FR 19885, April 23, 1997), because it is not economically significant.

In reviewing revisions to state operating permit programs submitted pursuant to Title V of the CAA, EPA will approve such revisions provided that they meet the criteria of the Clean Air Act and EPA's regulations codified at 40 CFR part 70. In this context, in the

absence of a prior existing requirement for the State to use voluntary consensus standards (VCS), EPA has no authority to disapprove a Part 70 program revision for failure to use VCS. It would thus be inconsistent with applicable law for EPA, when it reviews a Part 70 program revision, to use VCS in place of a Part 70 program revision that otherwise satisfies the provisions of the Clean Air Act. Thus, the requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) do not apply. This rule does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

The Congressional Review Act, 5 U.S.C. section 801 *et seq.*, as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. EPA will submit a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the **Federal Register**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This action is not a "major rule" as defined by 5 U.S.C. section 804(2).

Under section 307(b)(1) of the Clean Air Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by January 20, 2004. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

### List of Subjects in 40 CFR Part 70

Environmental protection, Administrative practice and procedure, Air pollution control, Intergovernmental relations, Operating permits, Reporting and recordkeeping requirements.

Dated: November 13, 2003.

**Laura Yoshii,**

*Acting Regional Administrator, Region IX.*

■ 40 CFR part 70, chapter I, title 40 of the Code of Federal Regulations is amended as follows:

## PART 70—[AMENDED]

■ 1. The authority citation for part 70 continues to read as follows:

**Authority:** 42 U.S.C. 7401, *et seq.*

■ 2. Appendix A to part 70 is amended by revising the entry for California to read as follows:

### Appendix A to Part 70—Approval Status of State and Local Operating Permits Programs

\* \* \* \* \*

#### California

The following district programs were submitted by the California Air Resources Board on behalf of:

(a) Amador County Air Pollution Control District (APCD):

(1) Complete submittal received on September 30, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on April 10, 2001. Amador County Air Pollution Control District was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(b) *Bay Area Air Quality Management District (AQMD)*:

(1) Submitted on November 16, 1993, amended on October 27, 1994, and effective as an interim program on July 24, 1995. Revisions to interim program submitted on March 23, 1995, and effective on August 22, 1995, unless adverse or critical comments are received by July 24, 1995. Approval of interim program, including March 23, 1995, revisions, expires December 1, 2001.

(2) Revisions were submitted on May 30, 2001. Bay Area Air Quality Management District was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(c) *Butte County APCD*:

(1) Complete submittal received on December 16, 1993; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 17, 2001. Butte County APCD was

granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(d) *Calaveras County APCD:*

(1) Complete submittal received on October 31, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on July 27, 2001. Calaveras County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revisions submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(e) *Colusa County APCD:*

(1) Complete submittal received on February 24, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on August 22, 2001 and October 10, 2001. Colusa County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(f) *El Dorado County APCD:*

(1) Complete submittal received on November 16, 1993; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on August 16, 2001. El Dorado County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(g) *Feather River AQMD:*

(1) Complete submittal received on December 27, 1993; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 22, 2001. Feather River AQMD was

granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(h) *Glenn County APCD:*

(1) Complete submittal received on December 27, 1993; interim approval effective on August 14, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on September 13, 2001. Glenn County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(i) *Great Basin Unified APCD:*

(1) Complete submittal received on January 12, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 18, 2001. Great Basin Unified APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(j) *Imperial County APCD:*

(1) Complete submittal received on March 24, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on August 2, 2001. Imperial County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(k) *Kern County APCD:*

(1) Complete submittal received on November 16, 1993; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 24, 2001. Kern County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(l) *Lake County AQMD:*

(1) Complete submittal received on March 15, 1994; interim approval effective on August 14, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on June 1, 2001. Lake County AQMD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(m) *Lassen County APCD:*

(1) Complete submittal received on January 12, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on August 2, 2001. Lassen County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(n) *Mariposa County APCD:*

(1) Submitted on March 8, 1995; approval effective on February 5, 1996 unless adverse or critical comments are received by January 8, 1996. Interim approval expires on December 1, 2001.

(2) Revisions were submitted on September 20, 2001. Mariposa County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(o) *Mendocino County APCD:*

(1) Complete submittal received on December 27, 1993; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on April 13, 2001. Mendocino County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(p) *Modoc County APCD:*

(1) Complete submittal received on December 27, 1993; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on September 12, 2001. Modoc County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(q) *Mojave Desert AQMD:*

(1) Complete submittal received on March 10, 1995; interim approval effective on March 6, 1996; interim approval expires December 1, 2001.

(2) Revisions were submitted on June 4, 2001 and July 11, 2001. Mojave Desert AQMD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(r) *Monterey Bay Unified Air Pollution Control District:*

(1) Submitted on December 6, 1993, supplemented on February 2, 1994 and April 7, 1994, and revised by the submittal made on October 13, 1994; interim approval effective on November 6, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 9, 2001. Monterey Bay Unified Air Pollution Control District was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(s) *North Coast Unified AQMD:*

(1) Complete submittal received on February 24, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 24, 2001. North Coast Unified AQMD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(t) *Northern Sierra AQMD:*

(1) Complete submittal received on June 6, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 24, 2001. Northern Sierra AQMD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(u) *Northern Sonoma County APCD:*

(1) Complete submittal received on January 12, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 21, 2001. Northern Sonoma APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(v) *Placer County APCD:*

(1) Complete submittal received on December 27, 1993; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 4, 2001. Placer County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(w) *The Sacramento Metropolitan Air Quality Management District:*

(1) Complete submittal received on August 1, 1994; interim approval effective on September 5, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on June 1, 2001. The Sacramento Metropolitan Air Quality Management District was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(x) *San Diego County Air Pollution Control District:*

(1) Submitted on April 22, 1994 and amended on April 4, 1995 and October 10, 1995; approval effective on February 5, 1996, unless adverse or critical comments are received by January 8, 1996. Interim approval expires on December 1, 2001.

(2) Revisions were submitted on June 4, 2001. The San Diego County Air Pollution Control District was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(y) *San Joaquin Valley Unified APCD:*

(1) Complete submittal received on July 5 and August 18, 1995; interim approval effective on May 24, 1996; interim approval expires May 25, 1998. Interim approval expires on December 1, 2001.

(2) Revisions were submitted on June 29, 2001. San Joaquin Valley Unified APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(z) *San Luis Obispo County APCD:*

(1) Complete submittal received on November 16, 1995; interim approval effective on December 1, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 18, 2001. San Luis Obispo County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program

for major stationary agricultural sources, effective on January 1, 2004.

(aa) *Santa Barbara County APCD:*

(1) Submitted on November 15, 1993, as amended March 2, 1994, August 8, 1994, December 8, 1994, June 15, 1995, and September 18, 1997; interim approval effective on December 1, 1995; interim approval expires on December 1, 2001.

(2) Revisions were submitted on April 5, 2001. Santa Barbara County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(bb) *Shasta County AQMD:*

(1) Complete submittal received on November 16, 1993; interim approval effective on August 14, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 18, 2001. Shasta County AQMD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(cc) *Siskiyou County APCD:*

(1) Complete submittal received on December 6, 1993; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on September 28, 2001. Siskiyou County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural

sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(dd) *South Coast Air Quality Management District:*

(1) Submitted on December 27, 1993 and amended on March 6, 1995, April 11, 1995, September 26, 1995, April 24, 1996, May 6, 1996, May 23, 1996, June 5, 1996 and July 29, 1996; approval effective on March 31, 1997. Interim approval expires on December 1, 2001.

(2) Revisions were submitted on August 2, 2001 and October 2, 2001. South Coast AQMD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(ee) *Tehama County APCD:*

(1) Complete submittal received on December 6, 1993; interim approval effective on August 14, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on June 4, 2001. Tehama County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(ff) *Tuolumne County APCD:*

(1) Complete submittal received on November 16, 1993; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on July 18, 2001. Tuolumne County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(gg) *Ventura County APCD:*

(1) Submitted on November 16, 1993, as amended December 6, 1993; interim approval effective on December 1, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 21, 2001. Ventura County APCD was granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

(hh) *Yolo-Solano AQMD:*

(1) Complete submittal received on October 14, 1994; interim approval effective on June 2, 1995; interim approval expires December 1, 2001.

(2) Revisions were submitted on May 9, 2001. Yolo-Solano AQMD is hereby granted final full approval effective on November 30, 2001.

(3) Approval is withdrawn for state-exempt major stationary agricultural sources, effective on November 14, 2002.

(4) Revision submitted on November 7, 2003 containing approved program for major stationary agricultural sources, effective on January 1, 2004.

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[FR Doc. 03-29178 Filed 11-20-03; 8:45 am]

BILLING CODE 6560-50-P