Service will not apply the temporary and proposed regulation to contributions made to any section 403(b) plan prior to November 16, 2004, for purposes of determining whether such contributions were subject to FICA tax. The final regulation will apply only to contributions made to any section 403(b) plan on or after November 15, 2007.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) and (d) of the Administrative Procedure Act (5 U.S.C. chapter 5) do not apply to this regulation, and because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply.

Drafting Information

The principal author of this regulation is Neil D. Shepherd, Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS and Treasury Department participated in its development.

List of Subjects in 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 31 is amended as follows:

PART 31—EMPLOYMENT TAXES

Paragraph 1. The authority citation for part 31 continues to read in part as follows:

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

Paragraph 2. Section 31.3121(a)(5)—2T is added to read as follows:

§ 31.3121(a)(5)—2T

Payments under or to an annuity contract described in section 403(b).

(a) Salary reduction agreement defined. For purposes of section 3121(a)(5)(D), the term salary reduction agreement means a plan or arrangement (whether evidenced by a written instrument or otherwise) whereby payment will be made by an employer, on behalf of an employee or his or her beneficiary, under or to an annuity contract described in section 403(b) — (1) If the employee elects to reduce his or her compensation pursuant to a cash or deferred election as defined at § 1.401(k)—1(a)(3) of this chapter; (2) If the employee elects to reduce his or her compensation pursuant to a one-time irrevocable election made at or before the time of initial eligibility to participate in such plan or arrangement (or pursuant to a similar arrangement involving a one-time irrevocable election); or (3) If the employee agrees as a condition of employment (whether such condition is set by statute, contract, or otherwise) to make a contribution that reduces his or her compensation.

(b) Effective/applicability date. This section is applicable on November 15, 2007.

§ 31.3121(a)(5)—2T [Removed]

Par. 3. Section 31.3121(a)(5)—2T is removed.


Linda E. Stiff,
Deputy Commissioner for Services and Enforcement.

Eric Solomon,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 07—5730 Filed 11—14—07; 1:17 pm]
BILLING CODE 4830—01—P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 943
[Docket No. TX—057—FOR]

Texas Regulatory Program and Abandoned Mine Land Reclamation Plan

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

ACTION: Final rule; approval of amendments.

SUMMARY: We, the Office of Surface Mining Reclamation and Enforcement (OSM), are approving amendments to the Texas regulatory program (Texas program) and the Texas abandoned mine land reclamation plan (Texas plan) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Texas proposed revisions to and additions to regulations concerning post mining land uses; terms and conditions of the bond; topsoil redistribution; standards for revegetation success; public hearing; review of notice of violation or cessation order; determination of amount of penalty; assessment of separate violation for each day; request for hearing; and liens. Also, Texas proposed revisions to its statute concerning liens and administrative penalty for violation of permit conditions. Texas intends to revise its program and plan to be consistent with the corresponding Federal regulations and/or SMCRA, to clarify ambiguities, and to improve operational efficiency.

DATES: Effective Date: November 19, 2007.

FOR FURTHER INFORMATION CONTACT:

Alfred L. Clayborne, Director, Tulsa Field Office. Telephone: (918) 581—6430. E-mail: aclayborne@osmre.gov.

SUPPLEMENTARY INFORMATION:

I. Background on the Texas Program and Texas Plan

II. Submission of the Amendments

III. OSM’s Findings

IV. Summary and Disposition of Comments

V. OSM’s Decision

VI. Procedural Determinations

I. Background on the Texas Program and Texas Plan

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its State program includes, among other things, “a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of this Act * * *; and rules and regulations consistent with regulations issued by the Secretary pursuant to this Act.” See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior (Secretary) conditionally approved the Texas program effective February 16, 1980. You can find background information on the Texas program, including the Secretary’s findings, the disposition of comments, and the conditions of approval, in the February 27, 1980, Federal Register (45 FR 12998). You can find later actions on the Texas program at 30 CFR 943.10, 943.15, and 943.16.

The Abandoned Mine Land Reclamation Program was established by Title IV of the Act (30 U.S.C. 1201 et seq.) in response to concerns over extensive environmental damage caused by past coal mining activities. A reclamation fee on each ton of coal supports the abandoned mine land reclamation program. The money collected is used to finance the reclamation of abandoned coal mines and for other authorized activities.

Section 405 of the Act allows States and Indian Tribes to assume exclusive
responsible for reclamation activity within the State or on Indian lands if they develop and submit to the Secretary for approval, a program (often referred to as a plan) for the reclamation of abandoned coal mines. On the basis of these criteria, the Secretary approved the Texas plan on June 23, 1980. You can find background information on the Texas plan, including the Secretary’s findings, the disposition of comments, and the approval of the plan in the June 23, 1980, Federal Register (45 FR 41937). You can find later actions concerning the Texas plan and amendments to the plan at 30 CFR 943.25.

II. Submission of the Amendments

By letter dated February 14, 2007 (Administrative Record No. TX–662), Texas sent us amendments to the Texas program and the Texas plan, at its own initiative, under SMCRA (30 U.S.C. 1201 et seq.). We announced receipt of the proposed amendments in the April 30, 2007, Federal Register (72 FR 21185). We did not receive any public comments. We did receive comments from two Federal agencies.

During our review of the amendment to the Texas program, the Railroad Commission of Texas notified us that the Texas legislators capped the State’s administrative penalty at $10,000 instead of the $13,000 as proposed in the amendment to the Texas program submitted to us on February 14, 2007 (Administrative Record No. TX–662). On May 7, 2007, Texas sent us this revision to its regulatory program amendments to the Texas plan, at its own initiative, under SMCRA (30 U.S.C. 1201 et seq.).

Based on Texas’ revisions to its regulations regarding reclamation of abandoned coal mines. On the basis of these criteria, the Secretary approved the Texas plan on June 23, 1980. Federal Register (45 FR 41937). You can find background information on the Texas plan, including the Secretary’s findings, the disposition of comments, and the approval of the plan in the June 23, 1980, Federal Register (45 FR 41937). You can find later actions concerning the Texas plan and amendments to the plan at 30 CFR 943.25.

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counterpart Federal regulation at 30 CFR 816.22(d)(2) includes topsoil substitutes as one of the materials being redistributed after the land is regraded during surface mining reclamation. We are approving this addition because it is no less effective than the above Federal regulation.

C. TAC 12.681 Informal Public Hearing

Texas added the word, informal, to the section heading. Texas also revised paragraph (g) by changing “public hearing” to “informal public hearing” and by changing “review” to “formal review.” The revised paragraph (g) reads as follows:

(g) The granting or waiver of the above informal public hearing shall not affect the right of any person to formal review under §§ 134.175 and 134.176 of the Act and §§ 2001.141–2001.147 of the APA (relating to Contested Cases: Final Decisions and Orders; Motions for Rehearing). At such review proceedings, no evidence as to statements made or evidence produced at the informal public hearing pursuant to this section shall be introduced as evidence to impeach a witness.

The counterpart Federal regulation at 30 CFR 843.15(g) refers to “hearings” and “reviews” under enforcement procedures as “informal hearings” and “formal reviews.” We are approving the above revisions because they simply clarify that under Texas’ enforcement procedures, public hearings are “informal public hearings” and reviews are “formal reviews” and because the revisions are no less effective than the Federal regulations at 30 CFR 843.15(g).

D. TAC 12.688 Determination of Amount of Penalty

Texas’ current regulation regarding administrative penalties was promulgated in 1979. Texas proposed to increase these penalties to reflect the decreased value in the dollar since 1979. The current penalties begin with $20 increments for each penalty assessment point and increase to a maximum penalty of $5,000. The revised penalties begin with $550 and increase to $10,000.

Section 518(f) of SMCRA requires that the civil penalty provisions of each State program contain penalties which are “no less stringent than” those set forth in SMCRA. Our regulations at 30 CFR 840.13(a) specify that each State program shall contain penalties which are no less stringent than those set forth in section 518 of the Act and shall be consistent with 30 CFR part 945. However, based on OSM’s regulations governing civil monetary penalties (CMPs), the U.S. District Court for the District of Columbia held that because section 518 of SMCRA fails to enumerate a point system for assessing civil penalties, the imposition of this requirement upon the States is inconsistent with SMCRA. In response to the Secretary’s request for clarification, the Court further stated that it could not uphold requiring the States to impose penalties as stringent as those appearing in 30 CFR 845.15. Instead, section 518(i) of the Act requires only the incorporation of penalties and procedures explained in section 518. The system proposed by the State must incorporate the four criteria of section 518(a) of SMCRA: (1) History of previous violations, (2) seriousness of the violation, (3) negligence of the permittee, and (4) good faith of the permittee in attempting to achieve compliance. As a result of the litigation, 30 CFR 840.13(a) was suspended in part on August 4, 1980 (45 FR 51548) by suspending the requirement that penalties shall be consistent with 30 CFR part 845. Consequently, we cannot require that the CMP provisions contained in a State’s regulatory program mirror the point system and resulting dollar amounts specified in our regulations.

We are approving Texas’ revised penalties because the penalties are no less stringent than those specified in SMCRA and the procedural requirements are the same or similar to the procedures specified in SMCRA and the Federal regulations.

IV. Summary and Disposition of Comments

Public Comments

We asked for public comments on the Texas program and Texas plan amendments, but did not receive any.

Federal Agency Comments

On March 16, 2007 (Administrative Record No. TX–666.01) and May 31, 2007 (Administrative Record No. TX–666.06), under 30 CFR 732.17(b)(11)(i), 884.14(a)(2), and 884.15(a), we requested comments on the Texas program and Texas plan amendments from the EPA. The EPA did not respond to our request.

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

Under 30 CFR 732.17(b)(4), we are required to request comments from the SHPO and ACHP on State regulatory program amendments that may have an effect on historic properties. On March 16, 2007 (Administrative Record No. TX–666.01) and May 31, 2007 (Administrative Record No. TX–666.06), we requested comments on the Texas program amendment, but neither responded to our request.

V. OSM’s Decision

Based on the above findings, we approve the amendments to the Texas program and the Texas plan that Texas sent us on February 14, 2007, and as revised on May 7, 2007, and June 7, 2007.

To implement this decision, we are amending the Federal regulations at 30 CFR part 943, which codify decisions concerning the Texas program and Texas plan. We find that good cause exists under 5 U.S.C. 553(d)(3) to make this final rule effective immediately. Section 503(b) of SMCRA requires that the State’s program demonstrate that the State has the capability of carrying out the provisions of the Act and meeting its purposes. Making this rule effective immediately will expedite that process. SMCRA requires consistency of State 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 (OMB) 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. This determination is based on the fact that the Texas program does not regulate coal exploration and surface coal mining and reclamation operations on Indian lands. Therefore, the Texas program has no effect on federally-recognized 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 analysis was prepared and a determination made that the Federal regulation was not considered a major rule.

Unfunded Mandates

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

List of Subjects in 30 CFR Part 943

Intergovernmental relations, Surface mining, Underground mining.


Ervin J. Barchenger,
Acting Regional Director, Mid-Continent Region.

For the reasons set out in the preamble, 30 CFR part 943 is amended as set forth below:

PART 943—TEXAS

1. The authority citation for part 943 continues to read as follows:

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

2. Section 943.15 is amended in the table by adding a new entry in chronological order by “Date of final publication” to read as follows:

§ 943.15 Approval of Texas regulatory program amendments.

* * * * *
EPA is taking direct final action to approve revisions to the Antelope Valley Air Quality Management District portion of the California State Implementation Plan (SIP). Under authority of the Clean Air Act as amended in 1990 (CAA or the Act), we are approving the rescission from the California SIP of local rules that address Storage, Handling and Transport of Petroleum Coke and PM–10 Emissions from Paved and Unpaved Roads, and Livestock Operations, and the accompanying negative declaration.

DATES: This rule is effective on January 18, 2008 without further notice, unless EPA receives adverse comments by December 19, 2007. If we receive such comments, we will publish a timely withdrawal in the Federal Register to notify the public that this direct final rule will not take effect.

ADDRESS: Submit comments, identified by docket number EPA–R09–OAR–2007–1013, by one of the following methods:
2. E-mail: steckel.andrew@epa.gov.
3. Mail or deliver: Andrew Steckel (Air-4), U.S. Environmental Protection Agency Region IX, 75 Hawthorne Street, San Francisco, California 94105–3901.

Instructions: All comments will be included in the public docket without change and may be made available online at http://www.regulations.gov, including any personal information provided, unless the comment includes Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Information that you consider CBI or otherwise protected should be clearly identified as such and should not be submitted through http://www.regulations.gov or e-mail. http://www.regulations.gov is an “anonymous access” system, and EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send e-mail directly to EPA, your e-mail address will be automatically captured and included as part of the public comment. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: The index to the docket for this action is available electronically at http://www.regulations.gov and in hard copy at EPA Region IX, 75 Hawthorne Street, San Francisco, California. While all documents in the docket are listed in the index, some information may be publicly available only at the hard copy location (e.g., copyrighted material), and some may not be publicly available in either location (e.g., CBI). To inspect the hard copy materials, please schedule an appointment during normal business hours with the contact listed in the FOR FURTHER INFORMATION CONTACT section.

FOR FURTHER INFORMATION CONTACT: Cynthia G. Allen, EPA Region IX, (415) 947–4120, allen.cynthia@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document, “we,” “us” and “our” refer to EPA.

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I. The State’s Submittal
A. What rule rescissions did the State submit?

Table 1 lists the rule rescissions we are approving with the dates that they were adopted by the Antelope Valley Air Quality Management District (AVAQMD) and submitted by the California Air Resources Board (CARB).