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

§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).

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 Federal Register (45 FR 12998). You can find later actions on the Texas program at 30 CFR 493.10, 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 jurisdiction to approve amendments to their reclamation program (Docket No. TX–057–FOR). The revisions are necessary to clarify ambiguities in the Texas program and plan and to improve operational efficiency.
responsibility 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 backgound 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 also 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 statutes regarding administrative penalty for violations of permit conditions along with corresponding revisions to its regulations regarding determination of amount of penalty (Administrative Record No. TX–662.03). Also, during our review of the Texas program amendment, we identified concerns about informal public hearings and assessment of separate violations for each day. By email dated June 5, 2007 (Administrative Record No. TX–662.07) we notified Texas of these concerns. Texas sent us revisions to this amendment by e-mail dated June 7, 2007 (Administrative Record No. TX–662.08).

Based on Texas’ revisions to its amendment, we reopened the public comment period in the June 11, 2007, Federal Register at 72 FR 32049. The public comment period ended on June 26, 2007. We did not receive any public comments.

III. OSM’s Findings

Following are the findings we made concerning the amendments under SMCRA and the Federal regulations at 30 CFR 732.15, 732.17, 884.14, and 884.15. We are approving the amendments as described below.

A. Revisions to Texas’ Statutes, Chapter 134 of the Texas Surface Coal Mining and Reclamation Act (TSCMRA)

1. Section 134.150 Lien

Texas revised its requirements at section 134.150(c) pertaining to who may not be subject to liens as a result of the reclamation of abandoned mine lands. Currently, persons who owned property before May 2, 1977, and who did not consent to, or participate in, or exercise control over the mining operation that necessitated the reclamation are exempt from liens. Texas removed the date requirement at section 134.150(c)(1) so that persons who did not consent to, or participate in, or exercise control over the mining operation (that necessitated the reclamation) are exempt from liens regardless of when they acquired the property.

We are approving the change because this date requirement of May 2, 1977, was also removed from section 408(a) of SMCRA effective December 20, 2006, and because the change will not make Texas’ plan less stringent than SMCRA.

2. Section 134.174 Administrative Penalty for Violation of Permit

Condition of this Chapter

Texas proposed to revise subsection (b) by increasing its penalty cap from $5,000 to $10,000 for each violation at surface coal mining operations.

Section 518(i) of SMCRA requires that the civil penalty provisions of each State program contain, at a minimum, penalties which are “no less stringent than” those set forth in SMCRA. Section 518(a) of SMCRA assesses a maximum penalty of $5,000 for each violation. Texas proposed a maximum penalty of $10,000 for each violation. We are approving Texas’ change at section 134.174(b) because it is no less stringent than SMCRA.

B. Revisions to Texas’ Regulations That Have the Same Meaning as the Corresponding Provisions of the Federal Regulations

Texas’ regulations listed in the table below contain language that is the same as or similar to the corresponding sections of the Federal regulations or statute.

<table>
<thead>
<tr>
<th>Topic</th>
<th>State regulation Texas Administrative Code (TAC)</th>
<th>Federal counterpart regulation or statute</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reclamation Plan: Postmining Land Uses</td>
<td>12.147(a) through (a)(3)</td>
<td>30 CFR 780.23(b) through (b)(3).</td>
</tr>
<tr>
<td>Letters of Credit</td>
<td>12.309(g)(2)</td>
<td>30 CFR 800.21(b)(2).</td>
</tr>
<tr>
<td>Topsoil: Redistribution</td>
<td>12.337(b) through (b)(3)</td>
<td>30 CFR 816.22(d)(1) through (d)(1)(iii).</td>
</tr>
<tr>
<td>Revegetation: Standards for Success</td>
<td>12.395(a)(1), (b)(1), (b)(3), (b)(3)(A) and (B), and (c)(3) and (4).</td>
<td>30 CFR 816.116(a)(1), (b)(1), (b)(3), (b)(3)(i) and (ii), and (c)(3)(i) and (c)(4).</td>
</tr>
<tr>
<td>Informal Public Hearing</td>
<td>12.681(a), (b) through (b)(3), (c), (e), (f), and (h).</td>
<td>30 CFR 843.15(a), (b) through (b)(3), (c), (e), and (h).</td>
</tr>
<tr>
<td>Formal Review of Notice of Violation or Cessation Order: Assessment of Separate Violations for Each Day.</td>
<td>12.682(a) and (b)</td>
<td>30 CFR 843.16(a) and (b).</td>
</tr>
<tr>
<td>Request for Hearing</td>
<td>12.689(b) through (b)(3)</td>
<td>30 CFR 843.15(b) through (b)(2).</td>
</tr>
<tr>
<td>Liens</td>
<td>12.693</td>
<td>30 CFR 845.15(b) through (b)(2).</td>
</tr>
<tr>
<td></td>
<td>12.816(c)</td>
<td>30 CFR 845.19(a).</td>
</tr>
</tbody>
</table>

Because the above State regulations contain language that is the same as or similar to or have the same meaning as the corresponding Federal regulations or statute, we find that they are no less stringent than SMCRA and/or no less effective than the Federal regulations.

B. TAC 12.337 Topsoil: Redistribution

In section 12.337(a), Texas added topsoil substitutes to the list of materials to be redistributed after final grading during surface mining reclamation. The
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–662.01) and May 31, 2007 (Administrative Record No. TX–662.06), 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–662.01) and May 31, 2007 (Administrative Record No. TX–662.06), 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

This rule does not impose any unmandated costs that would violate the Paperwork Reduction Act, (44 U.S.C. et seq.) as set forth below:

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 impose significant economic impact on 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 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.

Authority:

30 U.S.C. 1201 et seq.

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

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.

* * * * *
ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52


Revisions to the California State Implementation Plan, Antelope Valley Air Quality Management District

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: 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.

ADDRESSES: 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, CA 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).