
At the same time as the issuance of the proposed regulations, the Treasury Department and the IRS issued final regulations under sections 3402(t), 3406, 6011, 6051, 6071, and 6302 of the Code that were published in the Federal Register on May 9, 2011 (TD 9524, 76 FR 26583, 2011–23 IRB 843). A related document (TD 9566, REG–148417–11) removes the final regulations under section 3402(t) and makes conforming amendments to the regulations under other sections reflecting that removal.

List of Subjects in 26 CFR Part 31

Employment taxes, Fishing vessels, Gambling, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social Security, Unemployment compensation.

Withdrawal of Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG–151687–10) that was published in the Federal Register on May 9, 2011 (76 FR 26678) is withdrawn.

Steven T. Miller,
Deputy Commissioner for Services and Enforcement.

SUMMARY: We are announcing receipt of a proposed amendment to the North Dakota regulatory program (hereinafter, the “North Dakota program”) under the Surface Mining Control and Reclamation Act of 1977 (“SMCRA” or “the Act”). North Dakota proposes changes to the North Dakota Administrative Code to address letter of credit provisions in the collateral bond rule under Administrative Code Section 69–5.2–12–04. The changes involve the financial information and notices that banks issuing a letter of credit must provide to the North Dakota Public Service Commission (hereinafter, the “Commission”).

This document gives the times and locations that the North Dakota program and proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

DATES: We will accept written comments on this amendment until 4 p.m., m.d.t. May 25, 2012. If requested, we will hold a public hearing on the amendment on May 21, 2012. We will accept requests to speak until 4 p.m., m.d.t. on May 10, 2012.

ADDRESSES: You may submit comments by either of the following two methods:

Federal eRulemaking Portal: www.regulations.gov. This proposed rule has been assigned Docket ID: OSM–2012–0006. If you would like to submit comments through the Federal eRulemaking Portal, go to www.regulations.gov and follow the instructions.

• Mail/Hand Delivery/Courier: Jeffrey Fleischman, Telephone: (307) 261–6555. Internet: jfleischman@osmre.gov.

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 934

[FR Doc. 2012–9886 Filed 4–24–12; 8:45 am]
BILLING CODE 4380–01–P

North Dakota Regulatory Program

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

ACTION: Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

SUMMARY: We are announcing receipt of a proposed amendment to the North Dakota regulatory program (hereinafter, the “North Dakota program”) under the Surface Mining Control and Reclamation Act of 1977 (“SMCRA” or “the Act”). North Dakota proposes changes to the North Dakota Administrative Code to address letter of credit provisions in the collateral bond rule under Administrative Code Section 69–5.2–12–04. The changes involve the financial information and notices that banks issuing a letter of credit must provide to the North Dakota Public Service Commission (hereinafter, the “Commission”).

This document gives the times and locations that the North Dakota program and proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

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• Mail/Hand Delivery/Courier: Jeffrey Fleischman, Telephone: (307) 261–6555. Internet: jfleischman@osmre.gov.

II. Description of the Proposed Amendment

By letter dated February 2, 2012, North Dakota sent us a proposed amendment to its program (Administrative Record Document ID No. OSM–2012–0006–0002) under SMCRA (30 U.S.C. 1201 et seq.). North Dakota sent the amendment to include changes made at its own initiative to the North Dakota Administrative Code (NDAC). The full text of the program amendment is available for you to read at the locations listed above under ADDRESSES.

Specifically, North Dakota proposes to change letter of credit provisions in the collateral bond rule under NDAC 69–5.2–12–04. The financial information that banks issuing a letter of credit must provide to the Commission is specifically addressed. An option is being added to let banks provide a certified copy of financial reports that
are required by a Federal agency rather than submit a balance sheet that is certified by a certified public accountant (CPA). Additionally, a change that affects the provision requiring banks to give the Commission notice of actions alleging insolvency or bankruptcy is also being proposed. North Dakota is proposing these changes both in order to be compliant with state and Federal banking regulations and to assist banks that could possibly have difficulty submitting CPA certified balance sheets.

III. Public Comment Procedures

Under the provisions of 30 CFR 732.17(h), we are seeking your comments on whether the amendment satisfies the applicable program approval criteria of 30 CFR 732.15. If we approve the amendment, it will become part of the North Dakota program.

Electronic or Written Comments

If you submit written comments, they should be specific, confined to issues pertinent to the proposed regulations, and explain the reason for any recommended change(s). We appreciate any and all comments, but those most useful and likely to influence decisions on the final regulations will be those that either involve personal experience or include citations to and analyses of SMCRA, its legislative history, its implementing regulations, case law, other pertinent state or Federal laws or regulations, technical literature, or other relevant publications.

We cannot ensure that comments received after the close of the comment period (see DATES) or sent to an address other than those listed above (see ADDRESSES) will be included in the docket for this rulemaking and considered.

Public Availability of Comments

Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available in the electronic docket for this rulemaking at www.regulations.gov. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Public Hearing

If you wish to speak at the public hearing, contact the person listed under FOR FURTHER INFORMATION CONTACT by 4 p.m., m.t., or May 10, 2012. If you are disabled and need reasonable accommodations to attend a public hearing, contact the person listed under FOR FURTHER INFORMATION CONTACT. We will arrange the location and time of the hearing with those persons requesting the hearing. If no one requests an opportunity to speak, we will not hold the hearing.

To assist the transcriber and ensure an accurate record, we request, if possible, that each person who speaks at a public hearing provide us with a written copy of his or her comments. The public hearing will continue on the specified date until everyone scheduled to speak has given an opportunity to be heard. If you are in the audience and have not been scheduled to speak and wish to do so, you will be allowed to speak after those who have been scheduled. We will end the hearing after everyone scheduled to speak and others present in the audience who wish to speak, have been heard.

Public Meeting

If only one person requests an opportunity to speak, we may hold a public meeting rather than a public hearing. If you wish to meet with us to discuss the amendment, please request a meeting by contacting the person listed under FOR FURTHER INFORMATION CONTACT. All such meetings are open to the public and, if possible, we will post notices of meetings at the locations listed under ADDRESSES. We will make a written summary of each meeting a part of the administrative record.

IV. Procedural Determinations

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 (Regulatory Planning and Review).

Other Laws and Executive Orders Affecting Rulemaking

When a State submits a program amendment to OSM for review, our regulations at 30 CFR 732.17(h) require us to publish a notice in the Federal Register indicating receipt of the proposed amendment, its text or a summary of its terms, and an opportunity for public comment. We conclude our review of the proposed amendment after the close of the public comment period and determine whether the amendment should be approved, approved in part, or not approved. At that time, we will also make the determinations and certifications required by the various laws and executive orders governing the rulemaking process and include them in the final rule.