

unless the recipient can demonstrate that making the accommodations would fundamentally alter the nature of the service, program, or activity or result in an undue financial and administrative burden. For the purposes of this section, the term “reasonable accommodation” shall be interpreted in a manner consistent with the term “reasonable modifications” as set forth in the Americans with Disabilities Act Title II regulation at 28 CFR 35.130(b)(7), and not as it is defined or interpreted for the purposes of employment discrimination under Title I of the ADA (42 U.S.C. 12111–12112) and its implementing regulations at 29 CFR part 1630.

Cheryl E. Parker,

NASA Federal Register Liaison Officer.

[FR Doc. 2014–26543 Filed 11–12–14; 8:45 am]

BILLING CODE 7510–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 801

[REG–138605–13]

RIN 1545–BL88

Balanced System for Measuring Organizational and Employee Performance Within the Internal Revenue Service

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulation.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS and the Treasury Department are issuing a temporary regulation modifying the regulations governing the IRS Balanced System for Measuring Organizational and Employee Performance. The section being modified, Employee satisfaction measures, collects information from employees to measure and report on employee satisfaction. The temporary regulation provides for the reporting of this information to a higher agency level, to be consistent with other government-wide employee satisfaction surveys. The text of the temporary regulation serves as the text of the proposed regulation.

DATES: Written or electronic comments and requests for a public hearing must be received by January 12, 2015.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–138605–13), Internal Revenue Service, Room 5203,

P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–138605–13), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224; or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS–REG–138605–13).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulation, Neil Worden, (202) 317–5775; concerning submissions of comments, Oluwafunmilayo (Funmi) Taylor, Publications and Regulations Branch, (202) 317–6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulation published in the Rules and Regulations section of this issue of the **Federal Register** amends 26 CFR part 801 to permit the reporting of information collected to measure employee satisfaction to a higher agency level than the regulation currently allows. The Explanation of Provisions section of the temporary regulation explains the purpose of the temporary regulation and this proposed regulation.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, 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. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before this proposed regulation is adopted as a final regulation, consideration will be given to any written or electronic comments that are timely submitted to the IRS. The IRS and the Treasury Department request comments on all aspects of the proposed regulations. All comments will be available for public inspection and

copying. A public hearing may be scheduled if requested by any person who timely submits comments. If a public hearing is scheduled, notice of the date, time and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Karen F. Keller, Office of Associate Chief Counsel (General Legal Services). However, other personnel from the IRS participated in their development.

List of Subjects in 26 CFR Part 801

Federal employees, Organization and functions (Government agencies).

Proposed Amendment to the Regulations

Accordingly, 26 CFR part 801 is proposed to be amended as follows:

PART 801—BALANCED SYSTEM FOR MEASURING ORGANIZATIONAL AND EMPLOYEE PERFORMANCE WITHIN THE INTERNAL REVENUE SERVICE

■ **Paragraph 1.** The authority citation for part 801 continues to read in part as follows:

Authority: 5 U.S.C. 9501 * * *

■ **Par. 2.** Section 801.5 is amended to read as follows:

§ 801.5 [The text of the proposed amendment to § 801.5 is the same as the text of § 801.5T published elsewhere in this issue of the **Federal Register**].

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2014–26781 Filed 11–12–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 948

[SATS No.: WV–122–FOR; Docket ID: OSMRE–2013–0011; S1D1SSS08011000 SX066A00067F144S180110; S2D2SSS08011000SX066A00033 F14XS01520]

West Virginia Regulatory Program

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

ACTION: Proposed rule; reopening of the comment period.

SUMMARY: We are reopening the public comment period on a proposed

amendment to the West Virginia permanent regulatory program under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). The proposed amendment consists of a Special Reclamation Tax Credit Rule that was submitted to OSMRE on August 7, 2014. The purpose of this document is to provide the public 15 additional days to comment on the proposed amendment.

DATES: The comment period for the proposed rule published on May 20, 2014, at 79 FR 28858–28860 is reopened. We will accept written comments on this amendment and the Special Reclamation Tax Credit Rule being announced today until 4:00 p.m. EDT, on November 28, 2014.

ADDRESSES: You may submit comments by any of the following two methods: Federal eRulemaking Portal: <http://www.regulations.gov>. The proposed rule has been assigned Docket ID OSM–2013–0011. If you would like to submit comments through the Federal eRulemaking Portal, go to <http://www.regulations.gov> and follow the instructions.

Mail/hand Delivery: Mr. Roger W. Calhoun, Director, Charleston Field Office, Office of Surface Mining Reclamation and Enforcement, 1027 Virginia Street, East, Charleston, West Virginia 25301.

Please include the rule identifier (WV–122–FOR) with your written comments.

Instructions: All submissions received must include the agency Docket ID (OSMRE–2013–0011) for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see “IV. Public Comment Procedures” in the **SUPPLEMENTARY INFORMATION** section of this document.

Docket: The proposed rule and any comments that are submitted may be viewed over the internet at <http://www.regulations.gov>. Look for Docket ID OSMRE–2013–0011. In addition, you may review copies of the West Virginia program, this amendment, and all written comments received in response to this document at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may also receive one free copy of this amendment by contacting OSMRE’s Charleston Field Office listed below.

Mr. Roger W. Calhoun, Director, Charleston Field Office, Office of Surface Mining Reclamation and Enforcement, 1027 Virginia Street, East, Charleston, West Virginia 25301,

Telephone: (304) 347–7158, Email: chfo@osmre.gov.

In addition, you may review a copy of the amendment during regular business hours at the following locations:

Morgantown Area Office, Office of Surface Mining Reclamation and Enforcement, 604 Cheat Road, Suite 150, Morgantown, West Virginia 26508, Telephone: (304) 291–4004. (By Appointment Only)

Beckley Area Office, Office of Surface Mining Reclamation and Enforcement, 313 Harper Park Drive, Suite 3, Beckley, West Virginia 25801, Telephone: (304) 255–5265.

FOR FURTHER INFORMATION CONTACT: Mr. Roger W. Calhoun, Director, Charleston Field Office, Telephone: (304) 347–7158. Email: chfo@osmre.gov.

SUPPLEMENTARY INFORMATION:

- I. Background on the West Virginia Program
- II. Description and Submission of the Proposed Amendment
- III. Description of OSMRE’s Proposed Action
- IV. Public Comment Procedures
- V. Procedural Determinations

I. Background on the West Virginia Program

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 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 the Act . . . ; and rules and regulations consistent with regulations issued by the Secretary pursuant to the Act.” See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the West Virginia program on January 21, 1981. You can find background information on the West Virginia program, including the Secretary’s findings, the disposition of comments, and conditions of approval of the West Virginia program in the January 21, 1981, **Federal Register** (46 FR 5915). You can also find later actions concerning West Virginia’s program and program amendments at 30 CFR 948.10, 948.12, 948.13, 948.15, and 948.16.

II. Description and Submission of the Proposed Amendment

On June 6, 2014, the West Virginia State Tax Department filed a Special Reclamation Tax Credit Rule with the Secretary of State to implement the special reclamation tax incentive revisions at West Virginia Code Section 22–3–11(g) and (h) for mine operators

who reclaim bond forfeiture sites within the State. The statutory revisions, as set forth in Committee Substitute for House Bill 2352, were previously announced in the May 20, 2014, **Federal Register** (79 FR 28858–28860). On August 7, 2014, the West Virginia Department of Environmental Protection (WVDEP) submitted the proposed rule to OSMRE at a meeting of the Special Reclamation Fund Advisory Council (Administrative Record Number WV–1597). The purpose of this notice is to provide the public an additional 15 days to review and comment on the proposed amendment announced in the **Federal Register** on May 20, 2014, at 79 FR 28858–28860 and the Special Reclamation Tax Credit Rule being announced today.

III. Description of OSMRE’s Proposed Action

1. CSR 110–29–1–6 Special Reclamation Tax Credit

This rule further clarifies and implements the proposed revisions to West Virginia Code 22–3–11(g and h) relating to special reclamation tax incentives for mine operators who reclaim bond forfeiture sites. The new Special Reclamation Tax Credit regulations are set forth at the Code of State Regulations (CSR) 110–29–1 through 6.

Non-substantive additions at CSR 110–29–2 include definitions of “Act,” “Bond forfeited mine site,” “Secretary,” and “Tax Commissioner.”

CSR 110–29–1.5 clarifies that the special reclamation tax credit is only available to qualified operators for taxable years beginning on or after July 12, 2013.

Under the new tax credit rule at CSR 110–29–2.4, a qualified operator is any person that obtains a permit under the West Virginia Surface Coal Mining and Reclamation Act to mine coal and perform reclamation on a bond forfeited mine site and that qualifies for the special reclamation tax credit.

CSR 110–29–4 sets forth requirements governing the application for and the amount of the tax credit. Section 4 provides that a qualified operator may reclaim the bond forfeited mine site pursuant to either an Article 3 permit or a reclamation agreement. The amount of tax credit granted to the qualified operator is based on the amount of money that would have been spent from the Special Reclamation Fund and the Special Reclamation Water Trust Fund on the bond forfeited site as determined by the WVDEP Secretary.

CSR 110–29–5 specifies operator eligibility requirements for the tax credit and the limitation of the tax credit. A

qualified operator may use the tax credit to offset payment of or liability for the special reclamation tax for the tax year or carry it forward for use in future tax years until no credit is remaining.

CSR 110–29–6 contains general procedures to claim and administer the tax credit. The qualified operator must provide complete and accurate forms and other information to claim the tax credit. In addition, the qualified operator must maintain records to verify the validity of the tax credit and the amount of tax credit claimed. Finally, the Tax Commissioner has the authority to audit the qualified operator.

All of the proposed State tax credit requirements identified above are intended to conform to the Federal requirements of 30 CFR 800.50 and sections 509 and 519 of SMCRA.

IV. 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 West Virginia program.

Written Comments

Send your written comments to OSMRE at one of the addresses given above. Your written comments should be specific, pertain only to the issues proposed in this rulemaking, and include explanations in support of your recommendations. We may not consider or respond to your comments when developing the final rule if they are received after the close of the comment period (see **DATES**) or sent to an address other than those listed above (see **ADDRESSES**).

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 at any time. 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.

V. 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.

Other Laws and Executive Orders Affecting Rulemaking

When a State submits a program amendment to OSMRE 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.

List of Subjects in 30 CFR Part 948

Intergovernmental relations, Surface mining, Underground mining.

Dated: September 12, 2014.

Thomas D. Shope,

Regional Director, Appalachian Region.

[FR Doc. 2014–26659 Filed 11–12–14; 8:45 am]

BILLING CODE 4310–05–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA–R04–OAR–2014–0610; FRL–9919–08–Region 4]

Approval and Promulgation of Implementation Plans; Region 4 States; 2008 Lead, 2008 Ozone and 2010 Nitrogen Dioxide Prevention of Significant Deterioration Infrastructure Plans

AGENCY: Environmental Protection Agency.

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to approve portions of submissions from Alabama, Florida, Georgia, Kentucky, Mississippi, South Carolina and Tennessee for inclusion into each State's implementation plan. This proposal pertains to the Clean Air Act (CAA or Act) infrastructure requirements for the 2008 Lead, 2008 Ozone and 2010 Nitrogen Dioxide (NO₂) National Ambient Air Quality Standards (NAAQS). The CAA requires that each state adopt and submit a state implementation plan (SIP) for the implementation, maintenance, and enforcement of each NAAQS promulgated by EPA. These plans are

commonly referred to as “infrastructure” SIPs (hereafter referred to as “infrastructure SIP submissions”). Specifically, EPA is proposing to approve the portions of the submissions from Alabama, Florida, Georgia, Kentucky, Mississippi, South Carolina and Tennessee that relate to the infrastructure SIP prevention of significant deterioration (PSD) requirements. All other applicable infrastructure requirements for the 2008 Lead, 2008 Ozone and 2010 NO₂ NAAQS associated with these States are being addressed in separate rulemakings.

DATES: Written comments must be received on or before December 15, 2014.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R04–OAR–2014–0610, by one of the following methods:

1. www.regulations.gov: Follow the on-line instructions for submitting comments.
2. Email: R4-RDS@epa.gov.
3. Fax: (404) 562–9019.
4. Mail: “EPA–R04–OAR–2014–0610,” Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW., Atlanta, Georgia 30303–8960.
5. Hand Delivery or Courier: Lynora Benjamin, Chief, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street SW., Atlanta, Georgia 30303–8960. Such deliveries are only accepted during the Regional Office's normal hours of operation. The Regional Office's official hours of business are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding federal holidays.

Instructions: Direct your comments to Docket ID No. EPA–R04–OAR–2014–0610. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at www.regulations.gov, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit through www.regulations.gov or email, information that you consider to be CBI or otherwise protected. The www.regulations.gov Web site is an “anonymous access” system, which means EPA will not know your identity