

previously granted petitions for inconsequential noncompliance regarding FMVSS No. 110 involving vehicles whereby the tire information placard contained tire size and tire pressure information which did not match the tires equipped on the vehicle. In particular, it was shown that although the tire information placard displayed the manufacturer's recommended cold tire inflation pressure which was a smaller value than that which was required for the tires equipped on the vehicle, the load carrying capacity of the equipped tires, at this smaller tire pressure, was still sufficient and would not lead to a vehicle overload condition.

For the affected vehicles that are the subject of this petition, the FMVSS No. 110 tire information placard displays the manufacturer's recommended cold tire inflation pressure value for the *front* tires which is identical to that which is required for the tires equipped on the vehicle and, displays the manufacturer's recommended cold tire inflation pressure value for the *rear* tires which is larger than the value which is required for the tires equipped on the vehicle. Consequently, there is no risk of an underinflated tire, the load carrying capacity of the equipped tires is still sufficient and, therefore, there is no risk of a vehicle overload condition.

Nevertheless, as a reference, and for comparison to this petition, NHTSA has granted petitions from manufacturers in cases where the tire information placard displayed a tire inflation pressure value which was smaller than that which was required for the tires equipped on the vehicle. (See BMW, 81 FR 62970, September 13, 2016; BMW, 78 FR 76408, December 17, 2013; and Volkswagen, 78 FR 28287, May 14, 2013)

6. Vehicle Production: Vehicle production has been corrected to conform to FMVSS No. 110 paragraphs S4.3(c) and S4.3(d).

BMW concluded by expressing the belief that the subject noncompliance is inconsequential as it relates to motor vehicle safety, and that its petition to be exempted from providing notification of the noncompliance, as required by 49 U.S.C. 30118, and a remedy for the noncompliance, as required by 49 U.S.C. 30120, should be granted.

VI. NHTSA Analysis: BMW explains that the noncompliance is that the subject vehicles were equipped with 17-inch tires, although, the vehicle placard (referred to as the tire and information placard by BMW) states that the vehicles were equipped with 18-inch tires and includes the manufacturer's recommended cold tire inflation

pressure and tire size designation for the 18-inch tires. Therefore, the affected vehicles do not conform to FMVSS 110 paragraphs S4.3(c) and 4.3(d).

The intent of FMVSS No. 110 is to ensure that vehicles are equipped with tires appropriate to handle maximum vehicle loads and to prevent overloading.

FMVSS No. 110 requires that the original tires installed on a vehicle and the tires listed on the vehicle placard be the same size and that the tires, at the manufacturer recommended inflation pressure, be appropriate for the designed vehicle maximum load conditions. If a customer were to look at the vehicle placard to determine recommended inflation pressure values they would see values intended for the 18-inch tire and not the 17-inch tire. If the customer does not notice that their vehicle has 17-inch tires installed they may use the 18-inch tire inflation pressure values, which are the same for the tires on the front axle but larger for the tires on the rear axle. If this were the case, calculations show that the 17-inch tire load carrying capacity of the rear tires at the 18-inch tire delineated pressure is appropriate for the subject vehicle's rear GAWR. Specifically, if a vehicle owner inflated their tires to the inflation pressure listed for the 18-inch tires, the result would be an increase to 240 kPa/35 psi for the rear tires and a net increase in load capacity for the vehicle overall. Alternatively, if the vehicle owner installed 18-inch tires on the subject vehicle, those tires at the listed cold inflation pressure would also be appropriate, as required by FMVSS No. 110, for the subject vehicle's front and rear GAWRs.

The agency agrees with BMW that the subject noncompliance is inconsequential to motor vehicle safety and that there is no risk of possible underinflating or overloading of the tires and should a vehicle owner question the correct tire size or corresponding recommended cold tire inflation pressures for the their vehicle, this information is available in other locations such as the sidewall markings and the owner's manual.

VII. NHTSA's Decision: In consideration of the foregoing analysis, NHTSA finds that BMW has met its burden of persuasion that the subject FMVSS No. 110 noncompliance in the subject vehicles is inconsequential to motor vehicle safety.

Accordingly, BMW's petition is hereby granted and BMW is consequently exempted from the obligation of providing notification of, and a free remedy for, that

noncompliance under 49 U.S.C. 30118 and 30120.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, this decision only applies to the subject vehicles that BMW no longer controlled at the time it determined that the noncompliance existed. However, the granting of this petition does not relieve vehicle distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant vehicles under their control after BMW notified them that the subject noncompliance existed.

Authority: 49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.95 and 501.8.

Otto G. Matheke III,

Director, Office of Vehicle Safety Compliance.

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DEPARTMENT OF TRANSPORTATION

Pipeline and Hazardous Materials Safety Administration

[Docket No. PHMSA-2019-0100]

Hazardous Materials Safety: Notice of Availability of the Draft Environmental Assessment for a Special Permit Request for Liquefied Natural Gas by Rail

AGENCY: Pipeline and Hazardous Materials Safety Administration (PHMSA), DOT.

ACTION: Notice.

SUMMARY: PHMSA announces the availability for public review and comment of the draft environmental assessment for a special permit request to transport "Methane, Refrigerated Liquid" (*i.e.*, liquefied natural gas) by rail tank car.

DATES: Comment must be received by July 8, 2019. To the extent possible, PHMSA will consider late-filed comments.

ADDRESSES: Comments should reference the Docket number for this notice and may be submitted in the following ways:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *Fax:* 1–202–493–2251.
- *Mail:* Docket Management System; U.S. Department of Transportation, West Building, Ground Floor, Room W12–140, Routing Symbol M–30, 1200 New Jersey Avenue SE, Washington, DC 20590.

- *Hand Delivery:* To the Docket Management System; Room W12–140 on the ground floor of the West Building, 1200 New Jersey Avenue SE, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Instructions: All submissions must include the agency name and Docket Number (PHMSA–2019–0100) for this notice at the beginning of the comment. To avoid duplication, please use only one of these four methods. All comments received will be posted without change to the Federal Docket Management System (FDMS) and will include any personal information you provide. If sent by mail, comments must be submitted in duplicate. Persons wishing to receive confirmation of receipt of their comments must include a self-addressed stamped postcard.

Docket: For access to the dockets to read associated documents or comments received, go to <http://www.regulations.gov> or DOT's Docket Operations Office (see **ADDRESSES**).

Privacy Act: In accordance with 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its process. DOT posts these comments, without change, including any personal information the commenter provides, to <http://www.regulations.gov>, as described in the system of records notice (DOT/ALL–14 FDMS), which can be reviewed at <http://www.dot.gov/privacy>.

FOR FURTHER INFORMATION CONTACT: Ryan Paquet by telephone at 202–366–4511, or email at specialpermits@dot.gov.

SUPPLEMENTARY INFORMATION: PHMSA received a request for special permit from Energy Transport Solutions, LLC seeking authorization to transport “Methane, Refrigerated Liquid” (UN1972), commonly known and liquefied natural gas (LNG), in a rail tank car. Specifically, the request is to authorize shipment of LNG in a DOT specification 113C120W tank car subject to certain operational conditions. We invite interested persons to review and provide comment on the “draft environmental assessment” for this special permit request. Please include comment on potential safety, environmental, and any additional impacts that should be considered. The document is available at <http://www.regulations.gov>

www.regulations.gov under Docket number PHMSA–2019–0100. PHMSA has also included the draft special permit in the docket for this notice as further reference material. Before issuing a final decision on the special permit request, PHMSA will evaluate all comments and consider each relevant comment we receive in making our decision to grant or deny the request for special permit.

Issued in Washington, DC, on June 3, 2019, under authority delegated in 49 CFR 1.97.

William S. Schoonover,

Associate Administrator for Hazardous Materials Safety, Pipeline and Hazardous Materials Safety Administration.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Credit for Renewable Electricity Production and Refined Coal Production, and Publication of Inflation Adjustment Factor and Reference Prices for Calendar Year 2019

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: The 2019 inflation adjustment factor and reference prices are used in determining the availability of the credit for renewable electricity production and refined coal production under section 45. As of October 2, 2018, the credit period for small irrigation power electricity production expired.

FOR FURTHER INFORMATION CONTACT: Martha M. Garcia, CC:PSI:6, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, (202) 317–6853 (not a toll-free number).

SUPPLEMENTARY INFORMATION: Publication of inflation adjustment factor and reference prices for calendar year 2019 as required by sections 45(e)(2)(A) (26 U.S.C. 45(e)(2)(A)) and 45(e)(8)(C) (26 U.S.C. 45(e)(8)(C)) of the Internal Revenue Code.

The 2019 inflation adjustment factor and reference prices apply to calendar year 2019 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources and to 2019 sales of refined coal produced in the United States or a possession thereof.

Inflation Adjustment Factor: The inflation adjustment factor for calendar year 2019 for qualified energy resources and refined coal is 1.6396.

Reference Prices: The reference price for calendar year 2019 for facilities

producing electricity from wind is 5.18 cents per kilowatt hour. The reference prices for fuel used as feedstock within the meaning of section 45(c)(7)(A) (relating to refined coal production) are \$31.90 per ton for calendar year 2002 and \$49.23 per ton for calendar year 2019. The reference prices for facilities producing electricity from closed-loop biomass, open-loop biomass, geothermal energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy have not been determined for calendar year 2019.

Phaseout Calculation: Because the 2019 reference price for electricity produced from wind (5.18 cents per kilowatt hour) does not exceed 8 cents multiplied by the inflation adjustment factor (1.6396), the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2019. Because the 2019 reference price of fuel used as feedstock for refined coal (\$49.23) does not exceed \$88.92 (which is the \$31.90 reference price of such fuel in 2002 multiplied by the inflation adjustment factor (1.6396) and 1.7), the phaseout of the credit provided in section 45(e)(8)(B) does not apply to refined coal sold during calendar year 2019. Further, for electricity produced from closed-loop biomass, open-loop biomass, geothermal energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy, the phaseout of the credit provided in section 45(b)(1) does not apply to such electricity sold during calendar year 2019.

Credit Amount by Qualified Energy Resource and Facility and Refined Coal: As required by section 45(b)(2), the 1.5 cent amount in section 45(a)(1) and the \$4.375 amount in section 45(e)(8)(A) are each adjusted by multiplying such amount by the inflation adjustment factor for the calendar year in which the sale occurs. If any amount as increased under the preceding sentence is not a multiple of 0.1 cent, such amount is rounded to the nearest multiple of 0.1 cent. In the case of electricity produced in open-loop biomass facilities, landfill gas facilities, trash facilities, qualified hydropower facilities, and marine and hydrokinetic renewable energy facilities, section 45(b)(4)(A) requires the amount in effect under section 45(a)(1) (before rounding to the nearest 0.1 cent) to be reduced by one-half. Under the calculation required by section 45(b)(2), the credit for renewable electricity production for calendar year 2019 under section 45(a) is 2.5 cents per kilowatt hour on the sale of electricity produced from the qualified energy