

third sentence and adding the text “parent” in its place.

■ 21. Removing the text “his son,” from the first sentence of newly designated paragraph (c)(4)(iii).

■ 22. In paragraph (d)(3), designating *Examples 1 through 3* as paragraphs (d)(3)(i) through (iii), respectively.

■ 23. In newly designated paragraph (d)(3)(i), removing the text “he” from the third sentence and adding the text “Smith” in its place, and removing the text “his stock in corporation Z” from the fifth sentence and adding the text “the corporation Z stock” in its place.

■ 24. In newly designated paragraph (d)(3)(ii), removing the text “H” wherever it appears and adding the text “A” in its place, and removing the text “W” wherever it appears and adding the text “B” in its place.

■ 25. Removing the text “wife” from the first sentence of newly designated paragraph (d)(3)(ii) and adding the text “spouse” in its place.

■ 26. Removing the text “subparagraph (2)(iii) of this paragraph” from the fifth sentence of newly designated paragraph (d)(3)(ii) and adding the text “paragraph (d)(2)(iii) of this section” in its place.

PART 5—TEMPORARY INCOME TAX REGULATIONS UNDER THE REVENUE ACT OF 1978

■ **Par. 52.** The authority citation for part 5 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 5.1502–45 [Removed]

■ **Par. 53.** Section 5.1502–45 is removed.

PART 301—PROCEDURE AND ADMINISTRATION

■ **Par. 54.** The authority citation for part 301 continues to read in part as follows:

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

§ 301.6402–7 [Amended]

■ **Par. 55.** Section 301.6402–7 is amended by removing the text “§§ 1.1502–21(b) or 1.1502–21A(b) (as appropriate)” from paragraph (g)(2)(iii) and adding the text “§ 1.1502–21(b)” in its place.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 56.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 602.101 [Amended]

■ **Par. 57.** Section 602.101(b) is amended by removing the entries for §§ 1.1502–9A, 1.1502–18, 1.1502–76T,

1.1502–95A, 1.1503–2, and 1.1503–2A from the table.

Douglas W. O'Donnell,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2023–14098 Filed 8–4–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 926

[SATS No. MT–037–FOR; Docket ID: OSM–2021–0006; S1D1S SS08011000 SX064A000 222S180110; S2D2S SS08011000 SX064A000 22XS501520]

Montana Regulatory Program

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

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

SUMMARY: We, the Office of Surface Mining Reclamation and Enforcement (OSMRE), are reopening the public comment period due to the receipt of revisions to a proposed amendment to the Montana regulatory program (hereinafter, the Montana program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Montana is proposing revisions to the Administrative Rules of Montana pertaining to ownership and control and the applicant violator system. These changes were required by a March 30, 2023 letter from OSMRE to Montana (hereinafter, issue letter) after our review of Montana’s original July 28, 2021 proposed amendment submittal. The July 28, 2021 proposed amendment submittal by Montana was the result of an October 2, 2009, letter from OSMRE to Montana (hereinafter, 732 letter), and were necessitated by a Senate bill approved by the 2013 Montana Legislature. This document gives the times and locations that the Montana program and this revised proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the revised 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 4:00 p.m., Mountain Daylight Time (MDT), September 6, 2023. If requested, we may hold a public hearing or meeting on the amendment on September 1, 2023. We

will accept requests to speak at a hearing until 4:00 p.m., MST on August 22, 2023.

ADDRESSES: You may submit comments, identified by SATS No. MT–037–FOR, by any of the following methods:

- *Mail/Hand Delivery:* 100 East B Street, Room 4100, Casper, WY 82601.
- *Fax:* (307) 421–6552.

- *Federal eRulemaking Portal:* The amendment has been assigned Docket ID: OSM–2021–0006. If you would like to submit comments go to <http://www.regulations.gov>. Follow the instructions for submitting comments.

Instructions: All submissions received must include the agency name and docket number for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see the “Public Comment Procedures” heading of the **SUPPLEMENTARY INFORMATION** section of this document.

Docket: For access to the docket to review copies of the Montana program, this amendment, a listing of any scheduled public hearings or meetings, and all written comments received in response to this document, you must go to the address listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting OSMRE’s Denver Field Division or the full text of the program amendment is available for you to read at www.regulations.gov.

Jeffrey Fleischman, Chief, Denver Field Division, Office of Surface Mining Reclamation and Enforcement, Dick Cheney Federal Building, POB 11018, 100 East B Street, Casper, Wyoming 82601, Telephone: (307) 261–6550, Email: jfleischman@osmre.gov

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

Dan Walsh, Chief, Coal and Opencut Mining Bureau, Montana Department of Environmental Quality, P.O. Box 200901, Helena, Montana 59620–0901, Telephone: (406) 444–6791, Email: dwalsh@mt.gov

FOR FURTHER INFORMATION CONTACT:

Howard Strand, Office of Surface Mining Reclamation and Enforcement, One Denver Federal Center, Building 41, Lakewood, CO 80225–0065, Telephone: (303) 236–2931, Email: hstrand@osmre.gov.

SUPPLEMENTARY INFORMATION:

- Background on the Montana Program
- Description of the Proposed Amendment
- Public Comment Procedures
- Statutory and Executive Order Reviews

I. Background on the Montana Program

Subject to OSMRE's oversight 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 approved, State program includes, among other things, State laws and regulations that govern surface coal mining and reclamation operations in accordance with the Act and consistent with the Federal regulations. See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Montana program on April 1, 1980. You can find background information on the Montana program, including the Secretary's findings, the disposition of comments, and conditions of approval of the Montana program in the April 1, 1980, **Federal Register** (45 FR 21560). You can also find later actions concerning the Montana program and program amendments at 30 CFR 926.15, 926.16, and 926.30.

II. Description of the Proposed Amendment

On October 28, 1994, December 19, 2000, and December 3, 2007, OSMRE promulgated final rules that adopted or revised certain regulatory definitions and provisions pertaining to review of applications, permit eligibility, application information, applicant, operator, and permittee information, automated information entry and maintenance, permit suspension and rescission, ownership and control findings and challenge procedures, transfer, assignment, or sale of permit rights, and alternative enforcement. Pursuant to 30 CFR 732.17(d), OSMRE notified Montana on October 2, 2009 with a 732 letter, requiring Montana to modify its regulatory program to remain consistent with revised Federal requirements. The 2013 Montana Legislature approved Senate Bill 92, which added language addressing the required changes. Specifically, Senate Bill 92 added language in Section 82-4-227, Montana Code Annotated (MCA), that provided appeal rights pertaining to ownership or control listings in the applicant violator system.

By letter dated July 28, 2021 (FDMS Document ID No. OSM-2021-0006-0001), Montana sent us an amendment to its program under SMCRA (30 U.S.C. 1201 *et seq.*) that proposed revisions to existing Administrative Rules of Montana (ARM) that would satisfy the statutory changes in the MCA, including revisions to 17.24.301, 17.24.302,

17.24.303, 17.24.416, 17.24.418. New provisions in the ARM proposed by Montana that would satisfy the statutory changes in the MCA include 17.24.1229, 17.24.1264, 17.24.1265, 17.24.1266, and 17.24.1267. Montana also proposed minor revisions to existing ARM that were unrelated to Senate Bill 92.

OSMRE reviewed the proposed changes to the MCA and ARM, on March 30, 2023, sent Montana an issue letter outlining five areas of concern with their proposed changes to the ARM, including numerous typos and grammatical errors, requiring specific information of the applicant in permit application packages, applying willful or knowing standards for liability regarding characterizing criminal penalties and civil actions, and adding clarifier language to remain as effective and consistent with Federal counterpart rules. By letter dated May 3, 2023, Montana responded and agreed to address all five areas of concern by formally resubmitting the required revisions to the ARM. Montana agreed to making all the necessary typographical and grammatical errors in addition to the other required changes explained above. The full text of the program amendment is available for you to read at the locations listed above under **ADDRESSES** or at www.regulations.gov.

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 State program.

Electronic or Written Comments

If you submit written or electronic comments on the proposed rule during the 15-day comment period, 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 (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 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.

Public Hearing

If you wish to speak at the public hearing, contact the person listed under **FOR FURTHER INFORMATION CONTACT** by 4:00 p.m., MDT on August 22, 2023. 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 a hearing.

To assist the transcriber and ensure an accurate record, we request, if possible, that each person who speaks at the 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 been 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. Statutory and Executive Order Reviews

Executive Order 12866—Regulatory Planning and Review and Executive Order 13563—Improving Regulation and Regulatory Review

Executive Order 12866 provides that the Office of Information and Regulatory

Affairs in the Office of Management and Budget (OMB) will review all significant rules. Pursuant to OMB guidance, dated October 12, 1993, the approval of State program amendments is exempted from OMB review under Executive Order 12866. Executive Order 13563, which reaffirms and supplements Executive Order 12866, retains this exemption.

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 926

Intergovernmental relations, Surface mining, Underground mining.

David Berry,

Regional Director, Western Region.

[FR Doc. 2023-16847 Filed 8-4-23; 8:45 am]

BILLING CODE 4310-05-P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 926

[SATS No. MT-042-FOR; Docket ID: OSM-2023-0007; S1D1S SS08011000 SX064A000 231S180110; S2D2S SS08011000 SX064A000 23XS501520]

Montana 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, the Office of Surface Mining Reclamation and Enforcement (OSMRE), are announcing receipt of a proposed amendment to the Montana regulatory program (hereinafter, the Montana program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). During the 2023 legislative session, the Montana

legislature passed House Bill 576 (HB 576), amending the Montana Strip and Underground Mine Reclamation Act as well as the Montana Code Annotated (MCA). Accordingly, Montana submitted this proposed amendment to OSMRE on its own initiative. Montana's proposal amends the definition of "Material Damage," by changing the requirements for what is considered "Material Damage" to the hydrologic balance. Montana's proposal also amends permit requirements for mine operations related to hydrologic information. The amendment removes the requirement that a permit applicant must submit hydrologic information to the Montana Department of Environmental Quality (DEQ) before DEQ approves the permit application. Lastly, HB 576 adds four contingencies to the proposed amendments of the MCA: a severability clause, a contingent voidness clause, an effective date clause, and a retroactive applicability clause.

This document gives the times and locations that the Montana program and this proposed amendment to the 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 4:00 p.m., M.D.T, September 6, 2023. If requested, we may hold a public hearing or meeting on the amendment on September 1, 2023. We will accept requests to speak at a hearing until 4:00 p.m., M.D.T. on August 22, 2023.

ADDRESSES: You may submit comments, identified by SATS No. MT-042-FOR, by any of the following methods:

- *Mail/Hand Delivery:* OSMRE, Attn: Jeffrey Fleischman, P.O. Box 11018, 100 East B Street, Room 4100, Casper, Wyoming 82602.

- *Fax:* (307) 261-6552.

- *Federal eRulemaking Portal:* The amendment has been assigned Docket ID: OSM-2023-0007. If you would like to submit comments, go to <http://www.regulations.gov>. Follow the instructions for submitting comments.

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

Instructions: All submissions received must include the agency name and docket number for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see the

"Public Comment Procedures" heading of the **SUPPLEMENTARY INFORMATION** section of this document.

Docket: For access to the docket to review copies of the Montana program, this amendment, a listing of any scheduled public hearings or meetings, and all written comments received in response to this document, you must go to the address listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting OSMRE's Casper Field Office or the full text of the program amendment is available for you to read at www.regulations.gov.

Attn: Jeffrey Fleischman, Field Office Director, Office of Surface Mining Reclamation and Enforcement, 100 East B Street, Casper, Wyoming 82602, Telephone: (307) 261-6550, Email: jfleischman@osmre.gov

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

Attn: Dan Walsh, Mining Bureau Chief, Coal and Opencut Mining Bureau, Department of Environmental Quality, P.O. Box 200901, Helena, MT 59601-0901, Telephone: (406) 444-6791, Email: dwalsh@mt.gov

FOR FURTHER INFORMATION CONTACT:

Attn: Jeffrey Fleischman, Field Office Director, Office of Surface Mining Reclamation and Enforcement, 100 East B Street, Casper, Wyoming 82602, Telephone: (307) 261-6550, Email: jfleischman@osmre.gov

SUPPLEMENTARY INFORMATION:

I. Background on the Montana Program
II. Description of the Proposed Amendment
III. Public Comment Procedures
IV. Procedural Determinations

I. Background on the Montana Program

Subject to OSMRE's oversight 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 approved, State program includes, among other things, State laws and regulations that govern surface coal mining and reclamation operations in accordance with the Act and consistent with the Federal regulations. See 30 U.S.C. 1253(a)(1) and (7).

On the basis of these criteria, the Secretary of the Interior approved the Montana program on October 24, 1980. You can find background information on the Montana program, including the Secretary's findings, the disposition of comments, and conditions of approval of the Montana program in the October