

(3) *Demonstration of procedures for adequate enforcement.* The “Demonstration of Adequate Enforcement Procedures” Letter, dated January 2022 and submitted as part of the program revision application, though not incorporated by reference, is referenced as part of the approved underground storage tank program under Subtitle I of RCRA, 42 U.S.C. 6991 *et seq.*

(4) *Program description.* The program description and any other material submitted as part of the program revision application on August 22, 2023, though not incorporated by reference, are referenced as part of the approved underground storage tank program under subtitle I of RCRA, 42 U.S.C. 6991 *et seq.*

(5) *Memorandum of Agreement.* The Memorandum of Agreement between EPA Region 5 and the State of Minnesota’s Minnesota Pollution Control Agency, signed by the EPA Regional Administrator on December 21, 2018, though not incorporated by reference, is referenced as part of the approved underground storage tank program under subtitle I of RCRA, 42 U.S.C. 6991 *et seq.*

■ 3. Appendix A to part 282 is amended by revising the entry for “Minnesota” to read as follows:

Appendix A to Part 282—State Requirements Incorporated by Reference in Part 282 of the Code of Federal Regulations

* * * * *

Minnesota

(a) The statutory provisions include:
(1) Minn. Stat. chapter 155C, Petroleum Tank Release Cleanup

(A) Minn. Stat. section 115C.02, *except for* subd. 10 and 10a.

(B) Minn. Stat. section 115C.03, subd. 1a.
(C) Minn. Stat. section 115C.065.

(2) Minn. Stat. chapter 116, Pollution Control Agency

(A) Minn. Stat. section 116.46, *except for* subd. 1a, 7a, 7b, and 10.

(B) Minn. Stat. section 116.47, *except for* (2), in part as to “of 1,100 gallons or less capacity,” and (10).

(C) Minn. Stat. section 116.48, *except for* subd. 1(b) and 4, in entirety, and subd. 2, 3, 5, and 6, in part as related to above ground storage tanks.

(b) The regulatory provisions include:
(1) Minn. R. chapter 7060, Minnesota Pollution Control Agency, Underground Waters

(A) Minn. R. 7060.0600, subp. 3, 4.
(B) Minn. R. 7060.0800.

(2) Minn. R. chapter 7150, Minnesota Pollution Control Agency, Underground Storage Tanks; Program

(A) Minn. R. 7150.0010, *except for* subp. 2(H), in part as to “of 1,100 gallons or less capacity,” and 5.

(B) Minn. R. 7150.0030, *except for* subp. 1, in part as to “[t]erms that are not specifically defined have the meanings given in Minnesota Statutes, sections 115.01, 115C.02, and 116.46,” 50a, in part as to “or other potentially harmful substance,” and 51(A)(1), in part as to “or other potentially harmful substance.”

(C) Minn. R. 7150.0090, *except for* subp. 9.

(D) Minn. R. 7150.0100.

(E) Minn. R. 7150.0205.

(F) Minn. R. 7150.0215.

(G) Minn. R. 7150.0216, *except for* subp.

1(B).

(H) Minn. R. 7150.0250.

(I) Minn. R. 7150.0300.

(J) Minn. R. 7150.0330.

(K) Minn. R. 7150.0340.

(L) Minn. R. 7150.0345.

(M) Minn. R. 7150.0400

(N) Minn. R. 7150.0410.

(O) Minn. R. 7150.0430.

(P) Minn. R. 7150.0445.

(Q) Minn. R. 7150.0450.

(R) Minn. R. 7150.0451.

(S) Minn. R. 7150.0500.

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 282

[EPA–R03–UST–2025–0091; FRL 12797–02–R3]

Maryland: Final Approval of State Underground Storage Tank Program Revisions, Codification, and Incorporation by Reference

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: Pursuant to the Solid Waste Disposal Act of 1965, as amended (commonly known as the Resource Conservation and Recovery Act (RCRA)), the Environmental Protection Agency (EPA) is taking direct final action to approve revisions to the State of Maryland’s Underground Storage Tank (UST) program submitted by Maryland (Maryland or State). This action also codifies EPA’s approval of Maryland’s state program and incorporates by reference (IBR) those provisions of Maryland’s regulations and statutes that EPA has determined meet the requirements for approval. The provisions will be subject to EPA’s inspection and enforcement authorities under sections 9005 and 9006 of RCRA Subtitle I and other applicable statutory and regulatory provisions.

DATES: This rule is effective November 10, 2025, unless EPA receives significant negative comments opposing

this action by October 14, 2025. If EPA receives significant negative comments opposing this action, EPA will publish a timely withdrawal in the **Federal Register** informing the public that the rule will not take effect. The incorporation by reference of certain publications listed in the regulations is approved by the Director of the Federal Register, as of November 10, 2025, in accordance with 5 U.S.C. 552(a) and 1 Code of Federal Regulations (CFR) part 51.

ADDRESSES: Submit your comments by one of the following methods:

1. *Federal eRulemaking Portal:*
<https://www.regulations.gov>. Follow the on-line instructions for submitting comments.

2. *Email:* uybarreta.thomas@epa.gov.

Instructions: Direct your comments to Docket ID No. EPA–R03–UST–2025–0091.

EPA’s policy is that all comments received will be included in the public docket without change and may be available online at <https://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 information that you consider to be CBI or otherwise protected through <https://www.regulations.gov>, or email. The Federal website, <https://www.regulations.gov>, is an “anonymous access” system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an email comment directly to EPA without going through <https://www.regulations.gov>, your email address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your 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. EPA encourages electronic submittals, but if you are unable to submit electronically, please reach out to the EPA contact person listed in this document for assistance. If you need assistance in a language other than English, or you are a person with

disabilities who needs a reasonable accommodation at no cost to you, please reach out to the EPA contact person by email or phone.

Docket: All documents in the docket are listed in the <https://www.regulations.gov> index. Although listed in the index, some information might not be publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Publicly available materials are available electronically through <https://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Thomas UyBarreta, (215) 814-2953, uybarreta.thomas@epa.gov, RCRA Programs Branch; Land, Chemicals, and Redevelopment Division, EPA Region 3, Four Penn Center, 1600 John F. Kennedy Blvd., (Mailcode 3LD30), Philadelphia, PA 19103.

SUPPLEMENTARY INFORMATION:

I. Approval of Revisions to Maryland's Underground Storage Tank Program

A. Why are revisions to state programs necessary?

Section 9004 of RCRA authorizes EPA to approve state underground storage tank (UST) programs to operate in lieu of the Federal UST program. EPA may approve a state program if the state demonstrates, pursuant to section 9004(a), 42 U.S.C. 6991c(a), that the state program includes the elements set forth at section 9004(a)(1) through (9), 42 U.S.C. 6991c(a)(1) through (9), and provides for adequate enforcement of compliance with UST standards (section 9004(a), 42 U.S.C. 6991c(a)). Additionally, EPA must find, pursuant to section 9004(b), 42 U.S.C. 6991c(b), that the state program is “no less stringent” than the Federal program in the elements set forth at section 9004(a)(1) through (7), 42 U.S.C. 6991c(a)(1) through (7). States such as Maryland that have received final UST program approval from EPA under section 9004 of RCRA must, in order to retain such approval, revise their approved programs when the controlling Federal or state statutory or regulatory authority is changed and EPA determines a revision is required. In 2015, EPA revised the Federal UST regulations and determined that states must revise their UST programs accordingly.

B. What decisions has EPA made in this rule?

On June 28, 2024, in accordance with 40 CFR 281.51, Maryland submitted a

complete program revision application seeking EPA approval for its UST program revisions (State Application). Maryland's revisions correspond to the EPA final rule published on July 15, 2015 (80 FR 41566), which revised the 1988 UST regulations and the 1988 state program approval (SPA) regulations. As required by 40 CFR 281.20, the State Application contains the following: a transmittal letter requesting program approval; a description of the program and operating procedures; a demonstration of the State's procedures to ensure adequate enforcement; a Memorandum of Agreement outlining the roles and responsibilities of EPA and the implementing agency; an Attorney General's statement in accordance with 40 CFR 281.24 certifying to applicable State authorities; and copies of all relevant State statutes and regulations. EPA has reviewed the State Application and determined that the revisions to Maryland's UST program are no less stringent than the corresponding Federal requirements in subpart C of 40 CFR part 281, and that Maryland's program provides for adequate enforcement of compliance (40 CFR 281.11(b)). Therefore, EPA grants Maryland final approval to operate its UST program with the changes described in the State Application, and as outlined below in section I.G. of this preamble.

C. What is the effect of this approval decision?

This action does not impose additional requirements on the regulated community because the regulations being approved by this rule are already effective in Maryland, and they are not changed by this action. This action merely approves the existing State regulations as meeting the Federal requirements and renders them federally enforceable.

D. Why is EPA using a direct final rule?

EPA is publishing this direct final rule concurrently with a proposed rulemaking because EPA views this as a noncontroversial action and anticipates no significant negative comment. EPA is providing an opportunity for public comment now.

E. What happens if EPA receives comments that oppose this action?

Along with this direct final rule, EPA is publishing a separate document in the “Proposed Rules” section of this

Federal Register that serves as the proposal to approve the State's UST program revisions, providing opportunity for public comment. If EPA receives significant negative comments that oppose this approval, EPA will publish a timely withdrawal in the **Federal Register** informing the public that the rule will not take effect. EPA will not make any further decision on the approval of the State program changes until it considers any significant negative comment received during the comment period. EPA will address any significant negative comment in a later final rule. You may not have another opportunity to comment. If you want to comment on this approval, you must do so at this time.

F. For what has Maryland previously been approved?

On June 30, 1992, EPA finalized a rule approving Maryland's UST program, effective July 30, 1992 (57 FR 29034), to operate in lieu of the Federal program.

G. What changes is EPA approving with this action?

On June 28, 2024, in accordance with 40 CFR 281.51, Maryland submitted a complete application for final approval of its UST program revisions adopted and effective on June 13, 2022. EPA has reviewed Maryland's UST program requirements and determined that such requirements are no less stringent than the Federal regulations and that the criteria set forth in 40 CFR part 281, subpart C are met. As part of the State Application, the Attorney General for Maryland certified that the laws and regulations of Maryland provide adequate authority to carry out a program that is “no less stringent” than the Federal requirements in 40 CFR part 281. EPA is relying on this certification in addition to the analysis submitted by Maryland in making our determination. EPA now makes an immediate final decision, subject to receipt of any significant negative written comments that oppose this action, that Maryland's UST program revisions satisfy all of the requirements necessary to qualify for final approval. Therefore, EPA grants Maryland final approval for the following program changes:

Required Federal element	Implementing State authority
40 CFR 281.30, New UST Systems and Notification	Code of Maryland Regulations (COMAR) 26.10.02.01A(2), 26.10.03.01A–B, 26.10.03.02A and .02B, 26.10.03.03A(1) and A(2)(a)–(b), 26.10.03.03B and .03(C)(2), 26.10.03.09, 26.10.05.01A(4) and .01B, 26.10.05.02D(3)(b), 26.10.12.02A, Md. Code, Environment Article, 4–411.1(a).
40 CFR 281.31, Upgrading Existing UST Systems	COMAR 26.10.02.01A(4)–(5), 26.10.03.08B and D–G, 26.10.12.01A–B and .03A–B.
40 CFR 281.32, General Operating Requirements	COMAR 26.10.03.01B(3), .02B(2), .03, and .07, 26.10.04.01–.05.
40 CFR 281.33, Release Detection	COMAR 26.10.02.01A(2) and (6), 26.10.05.01–.05, 26.10.12.02A and .05.
40 CFR 281.34, Release Reporting, Investigation, and Confirmation	COMAR 26.10.01.05, 26.10.04.01B, 26.10.08.01–.04.
40 CFR 281.35, Release Response and Corrective Action	COMAR 26.10.09.01–.08.
40 CFR 281.36, Out-of-service Systems and Closure	COMAR 26.10.10.01–.04, Md. Code, Environment Article 4–411.1(c).
40 CFR 281.37, Financial Responsibility for USTs Containing Petroleum.	COMAR 26.10.11.01–.04, Md. Code, Environment Article 4–409(b).
40 CFR 281.38, Lender Liability	COMAR 26.10.01.02B(57), Md. Code, Environment Article, 4–401(f), (j).
40 CFR 281.39, Operator Training	COMAR 26.10.16.01–.09.

The State also demonstrates that its program provides adequate enforcement of compliance as described in 40 CFR 281.11(b) and part 281, subpart D. Maryland's lead implementing agency, the Maryland Department of the Environment (MDE), has broad statutory and regulatory authority with respect to USTs to regulate installation, operation, maintenance, closure and UST releases, and to the issuance of orders. The statutory authority is found in Maryland's Environment Article in the following sections: 1–101, 4–401, 4–405, 4–408–412, 4–415–419, 4–501 and 7–201 and 7–702 and in its State Government Article at sections 10–206 and 10–226. The regulatory authority is found in Maryland's regulations, Oil Pollution Control and Storage Tank Management, Title 26, Subtitle 10, Chapters 01–18 (COMAR 26.10.01–18).

H. Where are the revised rules different from the Federal rules?

Broader in Scope Provisions

Where an approved state program has a greater scope of coverage than required by Federal law, the additional coverage is not part of the federally-approved program and is not federally enforceable (40 CFR 281.12(a)(3)(ii)). The following Maryland requirements are considered “broader in scope” than the Federal program:

- The State regulates aboveground tanks. *See, e.g.*, COMAR Title 26 Subtitle 10 Chapters 02, 17, 18.
- The State regulates underground farm tanks, underground residential tanks and underground residential heating oil tanks that are no longer in use. COMAR 26.10.10.02.
- The State regulates persons who are not owners or operators of underground storage tanks. *See, e.g.*, Maryland's Environment Article at section 4–401(j);

COMAR Title 26 Subtitle 10 Chapter 1 Regulations .08., .13 and .14.

- The State requires permits for owners or operators of certain USTs. *See, e.g.*, COMAR 26.10.01.
- The State requires certification of persons other than installers. COMAR 26.10.06.
- The State assesses fees on oil transfers. COMAR 26.10.01.08.F.

In accordance with 40 CFR 281.12(a)(3)(ii), the additional coverage listed above is not part of the federally-approved program and is not federally enforceable.

II. Codification

A. What is codification?

Codification is the process of placing a state's statutes and regulations that comprise the state's approved program into the Code of Federal Regulations (CFR). Section 9004(b) of RCRA, as amended, allows EPA to approve state UST programs to operate in lieu of the Federal program. EPA codifies its authorization of state programs in 40 CFR part 282 and incorporates by reference state statutes and regulations that EPA will enforce under sections 9005 and 9006 of RCRA and any other applicable statutory provisions. The incorporation by reference of state authorized programs in the CFR should substantially enhance the public's ability to discern the current status of the approved state program and state requirements that can be federally enforced. This effort provides clear notice to the public of the scope of the approved program in each state.

B. What is the history of codification of Maryland's UST program?

EPA has not previously incorporated by reference Maryland's approved UST program. In this document, EPA is amending 40 CFR 282 to include the

approved revised program at 40 CFR 282.70.

C. What codification decisions has EPA made in this rule?

Incorporation by reference: In this rule, EPA is finalizing regulatory text that includes incorporation by reference. In accordance with the requirements of 1 CFR 51.5, EPA is finalizing the incorporation by reference of provisions of Maryland statutes and regulations pertaining to USTs as described in sections I.G., I.H. and I.I.E. of this preamble that are applicable for Federal enforcement purposes. The specific requirements to be incorporated are set forth below in the amendments to 40 CFR part 282. EPA has made, and will continue to make, these documents generally available through <https://www.regulations.gov> and at the EPA Region 3 office (see the **FOR FURTHER INFORMATION CONTACT** section of this preamble for more information).

One purpose of this **Federal Register** document is to codify Maryland's approved UST program. The codification reflects the State program that will be in effect at the time EPA's approved revisions to Maryland's UST program addressed in this direct final rule become final. If, however, EPA receives any significant negative comment opposing the proposed rulemaking then this codification will not take effect, and the State rules that are approved after EPA considers public comment will be codified instead. This document incorporates by reference Maryland's UST statutes and regulations and clarifies which of these provisions are included in the approved and federally-enforceable program. By codifying the approved Maryland program and by amending the CFR, the public will more easily be able to discern the status of the federally-

approved requirements of the Maryland program.

EPA is incorporating by reference the Maryland approved UST program in 40 CFR 282.70. Section 282.70(d)(1)(i) incorporates by reference for enforcement purposes the State's statutes and regulations.

Section 282.70(d) also references the Attorney General's Statement, Demonstration of Adequate Enforcement Procedures, the Program Description, and the Memorandum of Agreement, which are approved as part of the UST program under Subtitle I of RCRA. These documents are not incorporated by reference.

D. What is the effect of Maryland's codification on enforcement?

The EPA retains the authority under sections 9005 and 9006 of Subtitle I of RCRA, 42 U.S.C. 6991d and 6991e, and other applicable statutory and regulatory provisions to undertake inspections and enforcement actions and to issue orders in approved states. If EPA determines it will take such actions in Maryland, EPA will rely on Federal sanctions, Federal inspection authorities, and Federal procedures rather than the State's authorized analogs to these provisions. Therefore, EPA is not incorporating by reference such approved Maryland's procedural and enforcement authorities. Section 282.70(d)(1)(ii) of 40 CFR lists those approved Maryland authorities that would fall into this category.

E. What State provisions are not part of the codification?

The public also needs to be aware that some provisions of the State's UST program are not part of the federally-approved State program. These provisions are not part of the RCRA Subtitle I program because they are "broader in scope" than Subtitle I of RCRA. Forty CFR 281.12(a)(3)(ii) states that where an approved state program has a greater scope of coverage than required by Federal law, the additional coverage is not a part of the federally-approved program. As a result, state provisions that are "broader in scope" than the Federal program are not incorporated by reference for purposes of enforcement in part 282. Section 282.70(d)(1)(iii) lists for reference and clarity Maryland's statutory and regulatory provisions that are "broader in scope" than the Federal program and which are not, therefore, part of the approved program being codified in this action. Provisions that are "broader in scope" cannot be enforced by EPA; the State, however, will continue to

implement and enforce such provisions under State law.

III. Statutory and Executive Order Reviews

Additional information about these statutes and Executive Orders can be found at <https://www.epa.gov/laws-regulations/laws-and-executive-orders>.

A. Executive Order 12866: Regulatory Planning and Review

This action is not a significant regulatory action as defined in Executive Order 12866 (58 FR 51735, October 4, 1993) because this action approves and codifies State requirements for the purpose of RCRA section 9004 and imposes no additional requirements beyond those imposed by State law. Therefore, this action was not subject to a requirement for Executive Order 12866 review.

B. Executive Order 14192: Unleashing Prosperity Through Deregulation

Executive Order 14192 does not apply because actions that approve and codify state requirements for the purpose of RCRA Section 9004 and impose no additional requirements beyond those imposed by state law are exempted from review under Executive Order 12866.

C. Paperwork Reduction Act (PRA)

This rule does not impose an information collection burden under the provisions of the PRA, 44 U.S.C. 3501 *et seq.* Burden is defined at 5 CFR 1320.3(b).

D. Regulatory Flexibility Act (RFA)

I certify that this action will not have a significant economic impact on a substantial number of small entities under the RFA, 5 U.S.C. 601 *et seq.*, because this action authorizes State requirements pursuant to RCRA section 9004 and imposes no requirements beyond those imposed by State law.

E. Unfunded Mandates Reform Act (UMRA)

This action does not contain any unfunded mandates as described in UMRA, 2 U.S.C. 1501 *et seq.*, and does not significantly or uniquely affect small governments because this action approves and codifies pre-existing requirements under State law and does not impose any additional enforceable duty beyond that required by State law.

F. Executive Order 13175: Consultation and Coordination With Indian Tribal Governments

This action does not have Tribal implications as specified in Executive Order 13175 (65 FR 67429, November 9,

2000) because currently there are no federally recognized tribes in Maryland. Thus, Executive Order 13175 does not apply to this action.

G. Executive Order 13132: Federalism

This action will not have substantial direct effects on the states, on the relationship between the national government and the states, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999), because it merely approves and codifies State requirements as part of the State RCRA underground storage tank program without altering the relationship or the distribution of power and responsibilities established by RCRA.

H. Executive Order 13045: Protection of Children From Environmental Health and Safety Risks

EPA interprets Executive Order 13045 (62 FR 19885, April 23, 1997) as applying only to those regulatory actions that concern environmental health or safety risks that EPA has reason to believe may disproportionately affect children, per the definition of "covered regulatory action" in section 2-202 of the Executive Order. Therefore, this action is not subject to Executive Order 13045 because it approves a State program.

I. Executive Order 13211: Actions That Significantly Affect Energy Supply, Distribution, or Use

This rule is not subject to Executive Order 13211 (66 FR 28355, May 22, 2001) because it is not a "significant regulatory action" as defined under Executive Order 12866.

J. National Technology Transfer and Advancement Act (NTTAA)

Under RCRA section 9004(b), EPA grants a state's application for approval as long as the state meets the criteria required by RCRA. It would thus be inconsistent with applicable law for EPA, when it reviews a state approval application, to require the use of any particular voluntary consensus standard in place of another standard that otherwise satisfies the requirements of RCRA. Thus, the requirements of section 12(d) of the NTTAA, 15 U.S.C. 272 note, do not apply to this action.

K. Congressional Review Act (CRA)

This action is subject to the CRA, 5 U.S.C. 801 *et seq.*, and EPA will submit a rule report containing this document and other required information to each House of the Congress and the

Comptroller General of the United States prior to publication in the **Federal Register**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This action is not a “major rule” as defined by 5 U.S.C. 804(2). However, this action will be effective November 10, 2025 because it is a direct final rule.

Authority: This rule is issued under the authority of section 9004 of the Solid Waste Disposal Act of 1965, as amended, 42 U.S.C. 6991c.

List of Subjects in 40 CFR Part 282

Environmental protection, Administrative practice and procedure, Confidential business information, Hazardous substances, Incorporation by reference, Insurance, Intergovernmental relations, Oil pollution, Penalties, Petroleum, Reporting and recordkeeping requirements, State program approval, Surety bonds, Underground storage tanks, Water pollution control, Water supply.

Amy Van Blarcom-Lackey,
Regional Administrator, EPA Region 3.

For the reasons set forth in the preamble, EPA is amending 40 CFR part 282 as follows:

PART 282—APPROVED UNDERGROUND STORAGE TANK PROGRAMS

■ 1. The authority citation for part 282 continues to read as follows:

Authority: 42 U.S.C. 6912, 6991c, 6991d, and 6991e.

■ 2. Add § 282.70 to read as follows:

§ 282.70 Maryland State-Administered Program.

(a) The State of Maryland is approved to administer and enforce an underground storage tank program in lieu of the Federal program under subtitle I of the Resource Conservation and Recovery Act of 1976 (RCRA), as amended, 42 U.S.C. 6991 *et seq.* The State’s program, as administered by the Maryland Department of the Environment, was approved by EPA pursuant to 42 U.S.C. 6991c and 40 CFR part 281. EPA approved Maryland’s underground storage tank program on June 30, 1992, and approval was effective on July 30, 1992. A subsequent program revision application was approved by EPA and became effective on November 10, 2025.

(b) Maryland has primary responsibility for administering and enforcing its federally-approved underground storage tank program. However, EPA retains the authority to exercise its inspection and enforcement

authorities under sections 9005 and 9006 of subtitle I of RCRA, 42 U.S.C. 6991d and 6991e, regardless of whether the State has taken its own actions, as well as under any other applicable statutory and regulatory provisions.

(c) To retain program approval, Maryland must revise its approved program to adopt new changes to the Federal Subtitle I program which makes it more stringent, in accordance with section 9004 of RCRA, 42 U.S.C. 6991c, and 40 CFR part 281, subpart E. If Maryland obtains approval for the revised requirements pursuant to section 9004 of RCRA, 42 U.S.C. 6991c, the newly approved statutory and regulatory provisions will be added to this subpart and notice of any change will be published in the **Federal Register**.

(d) Maryland has final approval for the following elements of its program application originally submitted to EPA and approved on June 30, 1992, and effective July 30, 1992, and the program revision application submitted to EPA on June 28, 2024, and approved by EPA, effective on November 10, 2025.

(1) *State statutes and regulations*—(i) *Incorporation by reference.* The provisions cited in this paragraph (d)(1)(i), and listed in appendix A to part 282, with the exception of the provisions cited in paragraphs (d)(1)(ii) and (iii) of this section, are incorporated by reference as part of the approved underground storage tank program in accordance with Subtitle I of RCRA, 42 U.S.C. 6991 *et seq.* The Director of the Federal Register approves this incorporation by reference in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. For the availability of this information at the National Archives and Records Administration and at the EPA, see § 282.2(b). You may obtain copies of Maryland’s regulations and statutes that are incorporated by reference in this paragraph (d)(1) from Maryland Department of the Environment, 1800 Washington Boulevard, Suite 620, Baltimore, MD 21230; phone number 410-537-3442.

(A) Maryland Statutory Requirements Applicable to the Underground Storage Tank Program, October 2022.

(B) Maryland Regulatory Requirements Applicable to the Underground Storage Tank Program, June 2022.

(ii) *Legal basis.* EPA evaluated the following statutes and regulations, which are part of the approved program, but they are not being incorporated by reference for enforcement purposes, and do not replace Federal authorities:

(A) The statutory provisions include:

(1) Md. Code, Environment, Sections: 4-405(a), 4-410, 4-411.1(b), 4-412, 4-415.1, 4-415-418, 4-501-502, 7-207(a), 7-222, 7-256, 7-262-263, 7-266.

(2) Md. Code, State Government, Section 10-206.

(B) The regulatory provisions include:

(1) Code of Maryland Regulations, Title 26, Subtitle 10, Chapter 01, Regulations: .19 and .24 and Chapter 02, Regulations: .03.C, .04 and .05.

(2) Maryland Rules of Civil Procedure: Rule 2-214, Intervention.

(iii) *Provisions not incorporated by reference.* The following statutory and regulatory provisions are “broader in scope” than the Federal program, are not part of the approved program, and are not incorporated by reference herein. These provisions are not federally enforceable.

(A) Md. Code, Environment, Sections: 1.101, 4-401.1(e) and (i) insofar as each definition includes tanks not regulated by the Federal program and (j) insofar as it includes persons who are not owners or operators of USTs; 4-402, 4-407-408, 4-411.2., 4-419-420, 4-701-708, 7-201.

(B) Code of Maryland Regulations, Title 26, Subtitle 10, Chapter 01, Regulations: .01.A, B and C insofar as B and C include persons who are not owners or operators of USTs; .02.B(1), (2), (3)(a)(i), (4), (6), (9), (10)-(11), (14), (17), (23)(a), (28), (33), (36), (38)-(39), (41)-(42), (49), (54), (58)-(60), (70)-(73), (76), (81)-(84), (87)-(89), (92)-(93), (95)-(96), and (51), (53), (56)-(57), and (67) insofar as each definition includes persons who are not owners or operators of USTs and (50), (63), (65)-(66), (79), and (85)-(86) insofar as each definition includes tanks or other units that are not regulated by the Federal program; .03 insofar as includes documents pertaining to units not regulated by the Federal program; .04, .05 and .06 insofar as each applies to persons who are not owners or operators of USTs; .07-.17, .18 insofar as applies to persons who are not owners or operators of USTs, .19 and .20 insofar as each applies to persons who are not owners or operators of USTs, .20B(2), .21-.23; Chapter 02 Regulations: .02.B(41)(b)(i) insofar as includes tanks not regulated by the Federal program; .03.B and D insofar as includes persons who are not owners or operators of USTs; Chapter 08, Regulations .01-.04 insofar as include persons who are not owners or operators of USTs; Chapter 09, Regulations: .01.A-B and .02-.07 insofar as include persons who are not owners or operators of USTs; Chapter 10, Regulations: .02.A insofar as includes tanks not regulated by the Federal program, B, C, D(2)-(5) insofar as include persons who are not owners or operators of USTs; Chapter

12, Regulation .01 insofar as includes persons who are not owners or operators of USTs; Chapters 06, 13, 14, 15, 17 and 18.

(2) *Statement of legal authority.* “Attorney General’s Statement” signed by the Attorney General on May 7, 2024, though not incorporated by reference, is referenced as part of the approved underground storage tank program under Subtitle I of RCRA, 42 U.S.C. 6991 *et seq.*

(3) *Demonstration of procedures for adequate enforcement.* The “Demonstration of Adequate Enforcement Procedures” submitted as part of the program revision application for approval on June 28, 2024, though not incorporated by reference, is referenced as part of the approved underground storage tank program under Subtitle I of RCRA, 42 U.S.C. 6991 *et seq.*

(4) *Program description.* The program description and any other material submitted as part of the program revision application for approval on June 28, 2024, though not incorporated by reference, are referenced as part of the approved underground storage tank program under Subtitle I of RCRA, 42 U.S.C. 6991 *et seq.*

(5) *Memorandum of Agreement.* The Memorandum of Agreement between EPA Region 3 and the Maryland Department of the Environment, signed by the EPA Regional Administrator on November 26, 2018, though not incorporated by reference, is referenced as part of the approved underground storage tank program under Subtitle I of RCRA, 42 U.S.C. 6991 *et seq.*

■ 3. Appendix A to part 282 is amended by adding an entry in alphabetical order for “Maryland” to read as follows:

Appendix A to Part 282—State Requirements Incorporated by Reference in Part 282 of the Code of Federal Regulations

* * * * *

Maryland

(a) The statutory provisions include:

- (1) Md. Code Title 1, Environment Article. Section 4–401.1, *except (e) and (i) insofar as each definition includes tanks not regulated by the Federal program and (j), insofar as it includes persons who are not owners or operators of USTs*;
- Section 4–409. Liability for oil spill damages, *except (a) insofar as includes persons who are not owners or operators of USTs*.
- Section 4–411.1. Underground oil storage facility registration, *except (b)*.

(2) [Reserved]

(b) The regulatory provisions include:

- (1) Code of Maryland Regulations, Title 26, Department of the Environment, Subtitle 10 Oil Pollution Control and Storage Tank Management.

Chapter 01 Oil Pollution Control

Regulation .01 Scope and Applicability, B and C *except insofar as include persons who are not owners or operators of USTs*.

Regulation .02 Definitions, B(3)(a)(ii) and (b), (5), (7)–(8), (12)–(13), (15)–(16), (18)–(22), (23)(b), (24)–(27), (29)–(32), (34)–(35), (37), (40), (43)–(48), (52), (55), (57), (61)–(62), (63)(b), (64), (68)–(69), (74)–(75), (78), (80), (90)–(91), (94), and (51), (53), (56)–(57), (67) *except insofar as each definition includes persons who are not owners or operators of USTs*; and (50), (63), (65)–(66), (79), (85)–(86) *except insofar as each definition includes tanks or other units that are not regulated by the Federal program*.

Regulation .03 Incorporation by Reference, *except as to those documents that pertain solely to units not regulated by the Federal program*.

Regulation .05 Reporting an Oil Spill, Release, or Discharge, *except C and D*.

Regulation .06 Removal of an Oil Spill, Release or Discharge, *except insofar as includes persons who are not owners or operators of USTs*.

Regulation .18 Requirements for Oil Transfers at Facilities, *except insofar as includes persons who are not owners or operators of USTs*.

Regulation .20 Requirements for Motor Fuel Dispensing Facilities, *except insofar as includes persons who are not owners or operators of USTs and B(2)*.

Chapter 02 Underground Storage Tank Systems

Regulation .01 Applicability.

Regulation .02 Definitions, *except B(41)(b)(i) insofar as includes tanks excluded by the Federal program*.

Regulation .03 General Provisions for UST Systems, *except B. insofar as includes persons who are not owners or operators of USTs, C, D insofar as it requires certification of persons other than installers*.

Chapter 03 UST Systems: Design, Construction, Installation, Registration, and Inspection

Regulation .01 Performance Standards for New or Replacement UST Systems.

Regulation .02 Performance Standards for Piping.

Regulation .03 Spill and Overfill Prevention Equipment.

Regulation .04 UST System Installation Standards.

Regulation .05 Precision Tightness Testing.

Regulation .06 Piping Installation.

Regulation .07 Compatibility.

Regulation .08 Upgrading Existing UST Systems.

Regulation .09 UST System Registration Requirements.

Regulation .10 UST System Inspection Requirements.

Chapter 04 UST Systems: General Operating Requirements

Regulation .01 Spill and Overfill Control.

Regulation .02 Operation and Maintenance of Corrosion Protection.

Regulation .03 Periodic Operation and Maintenance Walkthrough Inspections.

Regulation .04 Repairs Allowed.

Regulation .05 Access, Reporting and Recordkeeping, *except A insofar as to persons who are not owners or operators of USTs*.

Chapter 05 UST Systems: Release Detection

Regulation .01 Release Detection: General Requirements for All UST Systems.

Regulation .02 Requirements for UST Systems.

Regulation .03 Requirements for Hazardous Substance UST Systems.

Regulation .04 Inventory Control.

Regulation .05 Method of Release Detection.

Regulation .06 Release Detection Recordkeeping.

Chapter 07 High Risk Oil Storage Facilities

Regulation .01 Scope.

Regulation .02 Definitions.

Regulation .03 New Gasoline UST System.

Regulation .04 Existing Gasoline UST System.

Regulation .05 Analytical Testing Methods—New or Existing Gasoline UST Systems.

Regulation .06 Detection of Levels of Concern.

Regulation .07 High Risk Underground Oil Storage Facility.

Regulation .08 Recordkeeping.

Chapter 08 Spill, Release, and Discharge Reporting, Investigation, and Confirmation

Regulation .01 Reporting of Suspected Spills, Releases, and Discharges, *except A and B(3) insofar as includes persons who are not owners or operators of USTs*.

Regulation .02 Investigation Due to Off-Site Impacts, *except insofar as to persons who are not owners or operators of USTs*.

Regulation .03 Investigation and Confirmation Steps, *except insofar as to persons who are not owners or operators of USTs*.

Regulation .04 Reporting and Remediating Spills, Releases, Discharges, and Overfills, *except insofar as to persons who are not owners or operators of USTs*.

Chapter 09 Spill, Release, and Discharge Response and Corrective Action

Regulation .01 General, *except A and B as to persons who are not owners or operators of USTs*.

Regulation .02 Initial Response, *except as to persons who are not owners or operators of USTs*.

Regulation .03 Initial Abatement Measures and Site Check, *except A and B as to persons who are not owners or operators of USTs*.

Regulation .04 Initial Site Characterization, *except A and B as to persons who are not owners or operators of USTs*.

Regulation .05 Free Product Removal, *except A and B as to persons who are not owners or operators of USTs*.

Regulation .06 Investigations of Soil and Groundwater, *except A and B as to persons who are not owners or operators of USTs*.

Regulation .07 Corrective Action Plan, *except A–G as to persons who are not owners or operators of USTs*.

Chapter 10 Out-of-Service UST Systems and Closure

- Regulation .01 Temporary Closure.
 Regulation .02 Permanent Closure and Changes-in-Service, *except as to persons who are not owners or operators of USTs*.
 Regulation .03 Assessing the Site at Closure or Change-in-Service.
 Regulation .04 Applicability to Previously Closed UST Systems.
 Regulation .05 Closure Records.

Chapter 11 UST Financial Responsibility

- Regulation .01 General.
 Regulation .02 Incorporation by Reference.
 Regulation .03 Additional Mechanism for Local Governments to Demonstrate Financial Responsibility.
 Regulation .04 Reporting Requirements.

Chapter 12 UST Systems with Field-Constructed Tanks and Airport Hydrant Fuel Distribution Systems

- Regulation .01 General Requirements, *except as to persons who are not owners or operators of USTs*.
 Regulation .02 Exception to Piping Secondary Containment Requirements.
 Regulation .03 Upgrade Requirements.
 Regulation .04 Walkthrough Inspections.
 Regulation .05 Release Detection.
 Regulation .06 Applicability of Closure Requirements to Previously Closed UST Systems.
 Regulation .07 Access, Reporting, and Recordkeeping, *except as to persons who are not owners or operators of USTs*.

Chapter 16 Trained Facility Operators

- Regulation .01 Scope.
 Regulation .02 Definitions.
 Regulation .03 Implementation.
 Regulation .04 Requirements for Designated Operators.
 Regulation .05 Requirements for Operator Training.
 Regulation .07 Certification.
 Regulation .08 Sanctions, *except B*.
 Regulation .09 Recordkeeping.
 (2) [Reserved]

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OFFICE OF MANAGEMENT AND BUDGET**Office of Federal Procurement Policy****48 CFR Parts 9903 and 9904**

RIN 0348-AB78

Conformance of Cost Accounting Standards to Generally Accepted Accounting Principles for Operating Revenue and Lease Accounting

AGENCY: Cost Accounting Standards Board, Office of Federal Procurement Policy, Office of Management and Budget.

ACTION: Final rule.

SUMMARY: The Office of Federal Procurement Policy (OFPP), Cost Accounting Standards Board (the Board), is publishing, with additional clarification based on public comments from the notice of proposed rulemaking (NPRM), a final rule revising the Cost Accounting Standards (CAS) to conform them with changes in Generally Accepted Accounting Principles (GAAP) related to operating revenue and lease accounting. This final rule follows issuance of a NPRM, June 27, 2024; an advanced notice of proposed rulemaking (ANPRM), November, 5, 2020; and a Staff Discussion Paper (SDP), March 13, 2019.

DATES: *Effective date:* October 14, 2025.

FOR FURTHER INFORMATION CONTACT: John L. McClung, Manager, Cost Accounting Standards Board (telephone: 202-881-9758; email: john.l.mcclung2@omb.eop.gov).

SUPPLEMENTARY INFORMATION:**I. Background**

On March 13, 2019, the Board published a Staff Discussion Paper (SDP) (84 FR 9143) to solicit views with respect to the Board's efforts to conform CAS requirements, where practicable, to GAAP as required by 41 U.S.C. 1501(c). Respondents were invited to comment on, among other things, whether and how CAS may need to be modified to conform to changes to GAAP that occurred after a related CAS was promulgated. More specifically, the SDP asked what recommended actions, if any, the Board should take regarding the changes in GAAP for operating revenue and lease accounting rules. The Board recognized that since the initial promulgation of CAS 403 (38 FR 26680, Dec. 14, 1972), numerous changes have been made to GAAP. This growth in GAAP content presents opportunities to modify or eliminate overlapping CAS requirements where GAAP standards may be applied reasonably as a substitute for CAS. Furthermore, some changes in GAAP may create inconsistencies not contemplated during the initial promulgations of CAS requiring action by the Board.

Public comments received on the SDP, amongst other things, urged the Board to prioritize efforts to address changes in GAAP related to operating revenue and lease accounting. In response to these comments, the Board issued an advanced notice of proposed rulemaking (ANPRM) on November 5, 2020, (85 FR 70572) that described proposed changes to the CAS that, if adopted, would (i) align CAS with GAAP on the handling of operating revenue and (ii) clarify CAS definitions

to make clear that GAAP changes on lease accounting are not recognized for CAS purposes.

In regards to revenue, comments received from the ANPRM agreed with relying on GAAP for operating revenue. However, they believed the Board's desire to retain the CAS 403 criterion regarding only utilizing the "fee for management contracts under which the contractor essentially acts as an agent of the Government in the erection or operation of Government-owned facilities," was unnecessary. The commenters pointed out the additional conceptual framework GAAP includes related to the principal versus agent relationship in contracts with customers. In regards to lease accounting, comments received from the ANPRM generally agreed with the need for the definitional changes of both tangible and intangible assets to include financing leases and exclude operating leases. However, they believed the Board's proposed language was ambiguous and may not achieve the desired goal of avoiding confusion or inconsistent treatment.

On June 27, 2024, the Board published the NPRM (89 FR 53575). The NPRM made further refinements to the proposed regulatory changes based on the public comments received from the ANPRM and additional research and consideration by the Board. This final rule addresses the public comments received in response to the NPRM and also reflects research accomplished by the Board. The final rule is issued by the Board in accordance with the requirements of 41 U.S.C. 1502(c).

II. Operating Revenue

A. Overview. The definitions of operating revenue in CAS and revenue in GAAP are currently different. The GAAP definition of "revenue," found at Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 606-10-20, reads as follows:

"Inflows or other enhancements of assets of an entity or settlements of its liabilities (or a combination of both) from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations."

The CAS 403-30(a)(3) definition of "operating revenue" reads as follows:

". . . amounts accrued or charge[d] to customers, clients, and tenants, for the sale of products manufactured or purchased for resale, for services, and for rentals of property held primarily for leasing to others. It includes both reimbursable costs and fees under cost-type contracts and percentage-of-completion sales accruals except that it includes only the fee for management