

substitute payments of \$100x. Under Step 2, DC determines that it has paid substitute payments totaling \$500x. Under Step 3, DC is treated as having paid substitute payments to its foreign affiliates of \$100x, up to the total amount of substitute payments they received in year 1. The remaining \$400x of substitute payments paid by DC is treated as having been paid to unrelated parties for purposes of paragraph (b)(3)(iv)(C)(3) of this section.

* * * * *

■ **Par. 5.** Section 1.59A–10 is amended by revising paragraph (a) and adding paragraph (c) to read as follows:

§ 1.59A–10 Applicability date.

(a) *General applicability date.* Sections 1.59A–1 through 1.59A–9, other than the provisions described in the first sentence of paragraph (b) of this section or in paragraph (c) of this section, apply to taxable years ending on or after December 17, 2018. However, taxpayers may apply the regulations in this paragraph (a) in their entirety for taxable years beginning after December 31, 2017, and ending before December 17, 2018. In lieu of applying the regulations referred to in the first sentence of this paragraph (a), taxpayers may apply the provisions matching §§ 1.59A–1 through 1.59A–9 from the Internal Revenue Bulletin (IRB) 2019–02 (https://www.irs.gov/irb2019-02_IRB) in their entirety for all taxable years beginning after December 31, 2017, and ending on or before December 6, 2019.

* * * * *

(c) *Additional applicability dates for certain rules relating to securities lending transactions.* Sections 1.59A–3(b)(2)(iv) and 1.59A–6(b)(3)(iii) and (iv) apply to taxable years beginning on or after December 17, 2025.

■ **Par. 6.** Section 1.6038A–2 is amended by revising the third sentence of paragraph (g) to read as follows:

§ 1.6038A–2 Requirement of return.

* * * * *

(g) * * * Paragraph (b)(7)(ix) of this section applies to payments made in taxable years beginning on or after January 1, 2027. * * *

Frank J. Bisignano,
Chief Executive Officer.

Approved: October 30, 2025.

Kenneth J. Kies,
Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 2025–23292 Filed 12–17–25; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket No. USCG–2025–1067]

Safety Zone; Chicago River (Main Branch), Chicago, IL

AGENCY: Coast Guard, DHS.

ACTION: Notification of enforcement of regulation.

SUMMARY: The Coast Guard will enforce a segment of the Safety Zone, Brandon Road Lock and Dam to Lake Michigan including Des Plaines River, Chicago Sanitary and Ship Canal, Chicago River, and Calumet-Saganashkee Channel, Chicago, IL, on all waters of the Chicago River (Main Branch) for a fireworks display from December 31, 2025 into January 1, 2026. This action is intended to protect personnel, vessels, and the marine environment from potential hazards created by potential fall-out from a fireworks display. During the enforcement period listed below, entry into, transiting, or anchoring within the safety zone is prohibited unless authorized by the Captain of the Port Lake Michigan or a designated representative.

DATES: The regulation in 33 CFR 165.930 will be enforced for the Chicago River (Main Branch) regulated area in § 165.930(a)(4), from 11:30 p.m. on December 31, 2025, through 12:15 a.m. on January 1, 2026.

FOR FURTHER INFORMATION CONTACT: If you have questions about this notice of enforcement, call or email Lieutenant Kyle Goetz, Marine Safety Unit Chicago, U.S. Coast Guard; telephone 630–986–2155, email: D09-SMB-MSUChicago-WWM@uscg.mil.

SUPPLEMENTARY INFORMATION: The Coast Guard will enforce a safety zone regulation in 33 CFR 165.930 for a fireworks display from 11:30 p.m. on December 31, 2025, through 12:15 a.m. on January 1, 2026. This regulation specifies the location of the regulated area for this event—the Chicago River (Main Branch) in § 165.930(a)(4). All vessels must obtain permission from the Captain of the Port (COTP) Lake Michigan, or designated on-scene representative, for entry into, transiting, mooring, laying up, or anchoring within the safety zone during the enforcement time listed in this notice of enforcement. Vessels and persons granted permission to enter the safety zone must obey all lawful orders or directions of the COTP Lake Michigan or designated

representative. Upon being hailed by siren, radio, flashing light or other means, the operator of a vessel must proceed as directed.

In addition to this notification of enforcement in the **Federal Register**, the Coast Guard will provide the maritime community with notification of this enforcement period via Broadcast Notice to Mariners. The COTP Lake Michigan may be reached by contacting the Coast Guard Sector Lake Michigan Command Center at (833) 900–2247. An on-scene designated representative may be reached via VHF–FM Channel 16.

R.N. Macon,

Captain, U.S. Coast Guard, Captain of the Port, Lake Michigan.

[FR Doc. 2025–23263 Filed 12–17–25; 8:45 am]

BILLING CODE 9110–04–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 81

[EPA–R09–OAR–2023–0539; FRL–11747–02–R9]

Air Plan Approval: Arizona: Infrastructure Requirements for the 2012 Fine Particulate Matter National Ambient Air Quality Standard

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is taking final action to approve portions of the state implementation plan (SIP) revisions submitted by the State of Arizona pursuant to the Clean Air Act (CAA) for the implementation, maintenance, and enforcement of the 2012 fine particulate matter (PM_{2.5}) national ambient air quality standards (NAAQS or “standards”) as proposed, except for certain requirements related to prevention of significant deterioration (PSD), which EPA will defer action on until a later date. In addition, the EPA is approving regulatory provisions into the Arizona SIP and is amending regulatory text to include La Paz County as part of Mohave-Yuma Intrastate air quality control region (AQCR).

DATES: This rule is effective January 20, 2026.

ADDRESSES: The EPA has established a docket for this action under Docket ID No. EPA–R09–OAR–2023–0539. All documents in the docket are listed on the <https://www.regulations.gov> website. Although listed in the index, some information is not publicly available, e.g., Confidential Business

Information (CBI) or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the internet and will be publicly available only in hard copy form. Publicly available docket materials are available through <https://www.regulations.gov>, or please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section for additional availability information. If you need assistance in a language other than English or if you are a person with a disability who needs a reasonable accommodation at no cost to you, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section.

FOR FURTHER INFORMATION CONTACT: Michael Dorantes, Geographic Strategies and Modeling Section (AIR-2-2), EPA Region IX, 75 Hawthorne Street, San Francisco, CA, telephone number: (415) 972-3934, email address: dorantes.michael@epa.gov.

SUPPLEMENTARY INFORMATION: Throughout this document, “we,” “us,” and “our” refer to the EPA.

Table of Contents

- I. Background
 - A. Statutory Requirements
 - B. State Submittals
 - C. Summary of EPA’s Proposal and Incorporation of Rules Into Arizona’s State Implementation Plan
 - D. Revising Air Quality Control Regions and Evaluating Emergency Episode Planning Requirements for PM_{2.5} in Arizona
- II. Public Comments and EPA Responses
- III. Final Action
 - A. Approvals
 - B. Deferred Action
 - C. Incorporation of Rules Into Arizona’s State Implementation Plan
 - D. Revising Air Quality Control Regions and Evaluating Emergency Episode Planning Requirements for PM_{2.5} in Arizona
- IV. Incorporation by Reference
- V. Statutory and Executive Order Reviews

I. Background

A. Statutory Requirements

Section 110(a)(1) of the CAA requires each state to submit to the EPA, within three years after the promulgation of a primary or secondary NAAQS or any revision thereof, a SIP revision that provides for the implementation, maintenance, and enforcement of such NAAQS.

Section 110(a)(2) of the CAA contains the infrastructure SIP requirements that generally relate to the information, authorities, compliance assurances, procedural requirements, and control measures that constitute the “infrastructure” of a state’s air quality

management program. These infrastructure SIP requirements (or “elements”) required by section 110(a)(2) are as follows:

- Section 110(a)(2)(A): Emission limits and other control measures.
- Section 110(a)(2)(B): Ambient air quality monitoring/data system.
- Section 110(a)(2)(C): Program for enforcement of control measures and regulation of new and modified stationary sources.
- Section 110(a)(2)(D)(i): Interstate pollution transport.
- Section 110(a)(2)(D)(ii): Interstate and international pollution abatement.
- Section 110(a)(2)(E): Adequate resources and authority, conflict of interest, and oversight of local and regional government agencies.
- Section 110(a)(2)(F): Stationary source monitoring and reporting.
- Section 110(a)(2)(G): Emergency episodes.
- Section 110(a)(2)(H): SIP revisions.
- Section 110(a)(2)(J): Consultation with government officials, public notification, PSD, and visibility protection.
- Section 110(a)(2)(K): Air quality modeling and submittal of modeling data.
- Section 110(a)(2)(L): Permitting fees.
- Section 110(a)(2)(M): Consultation/participation by affected local entities.

There are certain infrastructure SIP requirements under section 110(a)(2) that are not addressed in this final action. First, two elements identified in section 110(a)(2) are not governed by the three-year submittal deadline of section 110(a)(1). These two elements are: (i) section 110(a)(2)(C), to the extent that it refers to permit programs required under part D (nonattainment new source review (NSR)), and (ii) section 110(a)(2)(I), pertaining to the nonattainment planning requirements of part D. As a result, this action does not address the nonattainment NSR requirements of section 110(a)(2)(C) or the entirety of section 110(a)(2)(I). Additionally, this action does not address the requirements of section 110(a)(2)(D)(i)(I) pertaining to contributions to nonattainment or interference with maintenance in other States, referred to as “prongs 1 and 2” and 110(a)(2)(D)(i)(II) pertaining to interference with visibility protection in other States, referred to as “prong 4.” The EPA has proposed action on Arizona’s SIP revision with respect to prongs 1 and 2 in a separate rulemaking,¹ and has finalized action on

prong 4 in a separate rulemaking.² Finally, there are several requirements, for which we originally proposed partial approval and partial disapproval,³ that we will now be deferring action on. These include the requirements of 110(a)(2)(C) as they relate to major source preconstruction PSD permitting, but also extend to the portions of 110(a)(2)(D)(i), 110(a)(2)(D)(ii), and 110(a)(2)(J) that reference PSD requirements and rely on our analysis of PSD permitting in Element C. We will be addressing the PSD requirements of 110(a)(2)(C), 110(a)(2)(D)(i), 110(a)(2)(D)(ii), and 110(a)(2)(J) in a separate, future rulemaking.

B. State Submittals

The Arizona Department of Environmental Quality (ADEQ) submitted two SIP revisions to address the infrastructure SIP requirements in CAA sections 110(a)(1) and 110(a)(2) for the 2012 PM_{2.5} NAAQS. On December 11, 2015, ADEQ submitted the “Arizona State Implementation Plan Revision for the 2012 Fine Particulate Matter (PM_{2.5}) National Ambient Air Quality Standard” (“2015 PM_{2.5} I-SIP submittal”).⁴ On February 10, 2022, ADEQ submitted the “State Implementation Plan Revision: Clean Air Act Section 110(a)(2) for the 2012 Fine Particulate & 2015 Ozone NAAQS” (“2022 I-SIP supplement”).⁵ These submittals collectively address Arizona’s obligation to satisfy infrastructure SIP requirements for the 2012 PM_{2.5} NAAQS. We refer to them herein as “Arizona’s 2012 PM_{2.5} I-SIP submittals.”

We are taking final action on these submittals with respect to the 2012 PM_{2.5} NAAQS except for those portions of the 2012 PM_{2.5} I-SIP submittals addressing prongs 1, 2, and 4 of the interstate transport requirements under CAA section 110(a)(2)(D)(i). Additionally, we are deferring action on the requirements under CAA section

² The EPA finalized its partial approval and partial disapproval of the Arizona Regional Haze Plan for the Second Implementation Period as well as its disapproval of prong 4 requirements on May 31, 2024 (89 FR 102744). On July 15, 2025, EPA granted petitions for reconsideration of our final action on the Arizona Regional Haze Plan.

³ 89 FR 50245, 50249–50250 (June 13, 2024).

⁴ Letter dated December 11, 2015, from Eric Massey, Director, Air Quality Division, ADEQ, to Jared Blumenfeld, Regional Administrator, EPA Region IX, Subject: “Arizona Infrastructure State Implementation Plan for the 2012 PM_{2.5} National Ambient Air Quality Standards.”

⁵ Letter dated February 10, 2022, from Daniel Czecholinski, Director, Air Quality Division, ADEQ, to Martha Guzman, Regional Administrator, EPA Region IX, Subject: “Submittal of the Arizona State Implementation Plan Revision under Clean Air Act Sections 110(a)(2) for the 2012 Fine Particulate and the 2015 Ozone NAAQS.”

¹ 90 FR 48502 (October 23, 2025).

110(a)(2)(C), 110(a)(2)(D)(i), 110(a)(2)(D)(ii), and 110(a)(2)(J) with respect to the major source PSD requirements referenced within those elements. Our deferral on these sub-elements extends to all Arizona permitting agencies. We are also not taking action on the portions of the 2022 I-SIP supplement addressing the 2015 ozone NAAQS in this rulemaking.

C. Summary of EPA's Proposal and Incorporation of Rules Into Arizona's State Implementation Plan

We evaluated Arizona's 2012 PM_{2.5} I-SIP submittals and the existing provisions of the Arizona SIP for compliance with the infrastructure SIP requirements of CAA section 110(a)(2) and the applicable regulations in 40 CFR part 51 ("Requirements for Preparation, Adoption, and Submittal of State Implementation Plans"). Based on the evaluation presented in the June 13, 2024 proposed rulemaking and in the accompanying technical support document (TSD), we proposed to partially approve and partially disapprove Arizona's 2012 PM_{2.5} I-SIP submittals with respect to the 2012 PM_{2.5} NAAQS.⁶ Additionally, we proposed to approve two rules and one plan submitted with the 2022 I-SIP supplement: the revised Maricopa County Air Pollution control Regulation VI—Emergency Episodes "Rule 600 Emergency Episodes,"⁷ the revised Arizona Administrative Code (AAC) R18-2-220 "Air Pollution Emergency Episodes," and the "Procedures for the Prevention of Emergency Episodes."⁸ Also submitted with the 2022 I-SIP supplement are the Arizona Revised Statute (ARS) 49-432(C), dealing with public availability of emissions records, and Pima County Code (PCC) 17.24.010 "Confidentiality of trade secrets, sales data, and propriety information."⁹ The EPA took final action to approve the

revised ARS 49-432 and PCC 17.24.010 for incorporation into the Arizona SIP in a separate rulemaking.¹⁰ Based upon the analysis detailed in our proposed rulemaking and TSD, we find that Maricopa County Regulation VI—Emergency Episodes, Rule 600 "Emergency Episodes," AAC R18-2-220 "Air Pollution Emergency Episodes," and the "Procedures for the Prevention of Emergency Episodes," meet the requirements of CAA section 110(a)(2)(G) and other CAA requirements. Therefore, the EPA is approving the revised versions of Maricopa County Regulation VI—Emergency Episodes, Rule 600 "Emergency Episodes," AAC R18-2-220 "Air Pollution Emergency Episodes," and the "Procedures for the Prevention of Emergency Episodes" into the Arizona SIP.

D. Revising Air Quality Control Regions and Evaluating Emergency Episode Planning Requirements for PM_{2.5} in Arizona

40 CFR part 51, subpart H ("Prevention of Air Pollution Emergency Episodes") contains EPA's implementing regulations for CAA section 110(a)(2)(G) (§§ 51.150 through 51.153). 40 CFR 51.150 of subpart H provides criteria for the classification of areas for emergency episode planning purposes based on measured concentrations of ambient air pollutants, specifically sulfur oxides, particulate matter, carbon monoxide, nitrogen dioxide, and ozone. The priority thresholds for classification of AQCR are listed at 40 CFR 51.150, and the specific classifications of AQCR in Arizona are listed at 40 CFR 52.121. Consistent with the provisions of 40 CFR 51.153, reclassification of an AQCR must rely on the most recent three years of air quality data. Under 40 CFR 51.151 and 51.152, regions classified under the more stringent classifications of Priority I, IA, or II are required to have SIP-approved emergency episode contingency plans, while those classified Priority III are not required to have plans. We also interpret 40 CFR 51.153 as establishing the means for states to review air quality data and request a higher or lower classification for any given region and as providing the regulatory basis for the EPA to reclassify such regions, as appropriate, under the authorities of CAA sections 110(a)(2)(G) and 301(a)(1). For reasons detailed in our notice of proposed rulemaking and the TSD, we determined that counties in the Maricopa Intrastate AQCR are required to have emergency

episode plans for PM_{2.5}. ADEQ and Maricopa County both regulate air quality in the Maricopa Intrastate AQCR and as covered in our notice of proposed rulemaking, both counties have submitted emergency episode plans. As detailed in our proposal and associated TSD, we find that these plans satisfy the requirements of 110(a)(2)(G) of the CAA and 40 CFR part 51, subpart H.

We also proposed a revision to 40 CFR 52.121 to add La Paz County to the list of constituent counties for the Mohave-Yuma Intrastate AQCR, and to 40 CFR 81.268, we proposed to add La Paz County to the delimited area of the Mohave-Yuma Intrastate AQCR.¹¹ This action finalizes those amendments to 40 CFR 51.121 and 40 CFR 81.268 as proposed.

II. Public Comments and EPA Responses

The EPA's proposed action provided a 30-day public comment period that ended on July 15, 2024. During this period, the EPA received four comments. Three of these comments were from the Center for Biological Diversity (CBD) and the remaining comment was from another organization. Copies of each comment have been added to the docket for this action and are accessible at <https://www.regulations.gov>. The three comments from CBD concerned ADEQ's PSD permitting program. Because we are deferring action on the PSD-related elements of Arizona's 2012 PM_{2.5} I-SIP submittal, we are not responding to those comments at this time. Below we summarize the remaining comment and provide our response.

One comment from a different organization argued that the EPA's review of infrastructure SIP submittals for the 2012 PM_{2.5} NAAQS should include considerations for the emissions caused by the smoking of marijuana and cannabis, and the emissions associated with their production. Additionally, the comment requested that the EPA also add marijuana and cannabis to the "toxic substance list."¹²

After reviewing the comment, the EPA has determined that the comment fails to raise issues germane to the

⁶ 89 FR 50245 (June 13, 2024).

⁷ Prior to ADEQ's submittal of Maricopa County's Regulation VI—Emergency Episodes, Rule 600 "Emergency Episodes" with the 2022 I-SIP supplement on February 10, 2022, ADEQ submitted the same rule as a standalone submission on December 17, 2021. We have determined the content of these two submittals to be identical to one another. Therefore, we are choosing to fulfill our statutory obligation to act on the rule by approving the submission included as part of the 2022 I-SIP supplement. Furthermore, ADEQ, prompted by a request from Maricopa County Air Quality Department, has withdrawn the December 17, 2021 rule submittal, included in the docket for this rulemaking.

⁸ ADEQ's "Procedures for the Prevention of Emergency Episodes" is located in Appendix D to the 2022 I-SIP supplement.

⁹ In our notice of proposed rulemaking, we made a typographical error and referred to the Pima County Code 17.24.010 as the Pinal County Code 17.24.010.

¹⁰ 89 FR 71830 (September 4, 2024).

¹¹ The EPA has discussed the basis for these proposed amendments to 40 CFR 52.121 and 40 CFR 81.268 with ADEQ and the State's concurrence and formal request for these revisions is included as a letter in the docket for this rulemaking with our notice of final action. See letter from Daniel Czecholinski, Director, ADEQ Air Quality Division, to Matthew Lakin, Director, EPA Region IX Air and Radiation Division, dated August 27, 2024.

¹² The full comment is included in the docket for this rulemaking.

proposed action of the revisions submitted by the State of Arizona pursuant to the CAA requirements for the implementation, maintenance, and enforcement of the 2012 p.m._{2.5} NAAQS, which is based on the statutory requirements of CAA sections 110(a)(1) and 110(a)(2). Therefore, we have determined that this comment does not necessitate a response to the issues raised, and the EPA will not provide a response to the comment in this document.

III. Final Action

A. Approvals

As detailed in section I. of this rulemaking, we are taking final action to approve certain portions of Arizona's I-SIP submittals for the 2012 PM_{2.5} NAAQS. Specifically, we are approving the submittal for the requirements of the following CAA sections:

- 110(a)(2)(A)—Emission limits and other control measures.
- 110(a)(2)(B)—Ambient air quality monitoring/data system.
- 110(a)(2)(C)—Program for enforcement of control measures and regulation of new and modified minor stationary sources.
- 110(a)(2)(D)(ii)—International pollution abatement, CAA section 115.
- 110(a)(2)(E)—Adequate resources and authority, conflict of interest, and oversight of local governments and regional agencies.
- 110(a)(2)(F)—Stationary source monitoring and reporting.
- 110(a)(2)(G)—Emergency episodes.
- 110(a)(2)(H)—Consultation with government officials.
- 110(a)(2)(J)—Consultation with government officials, public notification, and visibility protection.
- 110(a)(2)(K)—Air quality modeling and submission of modeling data.
- 110(a)(2)(L)—Permitting fees.
- 110(a)(2)(M)—Consultation/participation by affected local entities.

B. Deferred Action

The EPA previously proposed to partially approve and partially disapproval the following PSD-related CAA requirements under 110(a)(2). At this time, we are not finalizing our proposed action on these elements and will instead address the requirements in a separate rulemaking:

- 110(a)(2)(C)—Program for regulation of new and modified major source stationary sources.
- 110(a)(2)(D)(i)(II)—Interference with PSD (prong 3).
- 110(a)(2)(D)(ii)—Interstate pollution abatement, CAA section 126.
- 110(a)(2)(J)—PSD.

We note that the EPA proposed to approve prongs 1 and 2 of 110(a)(2)(D)(i)(I) in a separate rulemaking.¹³ We took final action to disapprove prong 4 of 110(a)(2)(D)(i)(II) as part of a larger action addressing Arizona's Regional Haze requirements for the second implementation period.¹⁴

C. Incorporation of Rules Into Arizona's State Implementation Plan

For the reasons described in our proposed rulemaking and TSD, we are finalizing approval of two rules and one plan included with the 2022 I-SIP supplement into the Arizona SIP: AAC R18–2–220 “Air Pollution Emergency Episodes,” the accompanying plan “Procedures for the Prevention of Emergency Episodes,” and the Maricopa County Air Pollution Control Regulation VI, “Emergency Episodes: Rule 600 Emergency Episodes”. Based on our analysis, we find that these rules meet the requirements of CAA sections 110(a)(2), 110(l), and 193.

D. Revising Air Quality Control Regions and Evaluating Emergency Episode Planning Requirements for PM_{2.5} in Arizona

For the reasons described in our proposed rulemaking, and in response to the State's request, we are taking final action to revise 40 CFR 52.121 to add La Paz County to the list of constituent counties for the Mohave-Yuma Intrastate AQCR, and to 40 CFR 81.268, to add La Paz County to the delimited area of the Mohave-Yuma Intrastate AQCR.¹⁵ We also evaluated the three most recent years of complete, quality-assured, and certified ambient air monitoring data to yield maximum 24-hour PM_{2.5} concentrations for each county;¹⁶ the maximum recorded 24-hour PM_{2.5} concentrations along with our finalized classifications for each AQCR are compiled in table 16 of the TSD accompanying this rulemaking. As discussed in our proposed rulemaking document, ADEQ and Maricopa County have both submitted emergency episode plans, and we are taking final action to find that these plans satisfy the requirements of 40 CFR 51.152(a)–(b) and 110(a)(2)(G) of the CAA.

¹³ 90 FR 48502 (October 23, 2025).

¹⁴ 89 FR 102744 (December 18, 2024). As previously noted, on July 15, 2025, EPA granted petitions for reconsideration of our final action on the Arizona Regional Haze plan.

¹⁵ 89 FR 50245 (June 13, 2024).

¹⁶ EPA AQS Daily Summary Report, AMP435, for 2020–2022 24-Hour PM_{2.5} Values for Arizona. Report accessed July 31, 2023, included in the docket for this rulemaking.

IV. Incorporation by Reference

In this document, the EPA is finalizing regulatory text that includes incorporation by reference. The EPA is finalizing the incorporation of AAC R18–2–220 “Air Pollution Emergency Episodes,” the “Procedures for the Prevention of Emergency Episodes,” and the Maricopa County Air Pollution Control Regulation VI, “Emergency Episodes: Rule 600 Emergency Episodes,” into the Arizona SIP, which are incorporated by reference in accordance with the requirements of 1 CFR part 51. The EPA has made, and will continue to make, these documents available through <https://www.regulations.gov> and at the EPA Region 9 Office (please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section of this preamble for more information).

V. Statutory and Executive Order Reviews

Under the CAA, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, the EPA's role is to approve state choices, provided that they meet the criteria of the CAA. Accordingly, this action merely approves state law as meeting federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action:

- Is not a significant regulatory action subject to review by the Office of Management and Budget under Executive Order 12866 (58 FR 51735, October 4, 1993);
- Is not subject to Executive Order 14192 (90 FR 9065, February 6, 2025) because SIP actions are exempt from review under Executive Order 12866;
- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);
- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- Does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104–4);
- Does not have federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- Is not subject to Executive Order 13045 (62 FR 19885, April 23, 1997)

because it proposes to approve a state program;

- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001); and
- Is not subject to requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the CAA.

In addition, the SIP is not approved to apply on any Indian reservation land or in any other area where the EPA or an Indian Tribe has demonstrated that a Tribe has jurisdiction. In those areas of Indian country, the rule does not have Tribal implications and will not impose substantial direct costs on Tribal governments or preempt Tribal law as specified by Executive Order 13175 (65 FR 67249, November 9, 2000).

This action is subject to the Congressional Review Act (CRA), and the EPA will submit a rule report to each House of the Congress and to the Comptroller General of the United States. This action is not a “major rule” as defined by 5 U.S.C. 804(2).

Under section 307(b)(1) of the CAA, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by February 17, 2026. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this action for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. This action may not

be challenged later in proceedings to enforce its requirements (see section 307(b)(2)).

List of Subjects

40 CFR Part 52

Environmental protection, Air pollution control, Incorporation by reference, Intergovernmental relations, Nitrogen dioxide, Particulate matter, Reporting and recordkeeping requirements, Volatile organic compounds.

40 CFR Part 81

Environmental protection, Air pollution control.

Authority: 42 U.S.C. 7401 *et seq.*

Dated: December 8, 2025.

Michael Martucci,

Acting Regional Administrator, Region IX.

For the reasons stated in the preamble, EPA amends 40 CFR parts 52 and 81 as follows:

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

- 1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7401 *et seq.*

Subpart D—Arizona

- 2. In § 52.120:

- a. The table in paragraph (c) entitled “Table 2—EPA-Approved Arizona Regulations” is amended by:

- i. Under the heading “Article 2 (Ambient Air Quality Standards; Area

Designations; Classifications)”, revising the entry “R18–2–220”.

- ii. Revising the entry for “[Incorporated by Reference through R18–2–220]”.

- b. The table in paragraph (c) entitled “Table 4 to Paragraph (c)—EPA-Approved Maricopa County Air Pollution Control Regulations” is amended by:

- i. Under the heading “Regulation VI—Emergency Episodes”, revising the entry “Rule 600”.

- c. The table in paragraph (e) entitled “Table 1—EPA-Approved Non-Regulatory and Quasi-Regulatory Measures [Excluding Certain Resolutions and Statutes, Which are Listed in Tables 2 and 3, Respectively]” is amended by:

- i. Under the heading “Clean Air Act Section 110(a)(2) State Implementation Plan Elements (Excluding Part D Elements and Plans)”, adding the entry “Arizona State Implementation Plan Revision for the 2012 Fine Particulate Matter (PM_{2.5}) National Ambient Air Quality Standard (dated December 11, 2015)” before the entry “Arizona State Implementation Plan Revision under Clean Air Act Section 110(a)(1) and 110(a)(2) for the 2015 Ozone National Ambient Air Quality Standards (dated September 24, 2018)”.

The revisions and addition read as follows:

§ 52.120 Identification of plan.

* * * * *

(c) * * *

TABLE 2—EPA-APPROVED ARIZONA REGULATIONS

State citation	Title/subject	State effective date	EPA approval date	Additional explanation
*	*	*	*	*
Article 2 (Ambient Air Quality Standards; Area Designations; Classifications)				
R18–2–220	Air Pollution Emergency Episodes.	May 18, 2019 ...	12/18/2025, 90 FR [insert Federal Register page where the document begins].	Submitted on February 10, 2022.
*	*	*	*	*
Materials Incorporated By Reference in Title 18 (Environmental Quality) Chapter 2 (Department of Environmental Quality Air Pollution Control)				
[Incorporated by reference through R18–2–220].	Procedures for Prevention of Emergency Episodes.	May 18, 2019 ...	12/18/2025, 90 FR [insert Federal Register page where the document begins].	Submitted on February 10, 2022.

TABLE 2—EPA-APPROVED ARIZONA REGULATIONS—Continued

State citation	Title/subject	State effective date	EPA approval date	Additional explanation
*	*	*	*	*

* * * *

TABLE 4 TO PARAGRAPH (c)—EPA-APPROVED MARICOPA COUNTY AIR POLLUTION CONTROL REGULATIONS

County citation	Title/subject	State effective date	EPA approval date	Explanation
*	*	*	*	*

Regulation VI—Emergency Episodes

Rule 600	Emergency Episodes.	December 8, 2021	12/18/2025, 90 FR [insert Federal Register page where the document begins].	Submitted on February 10, 2022.
*	*	*	*	*

* * * * (e) * * *

TABLE 1—EPA-APPROVED NON-REGULATORY AND QUASI-REGULATORY MEASURES
[Excluding certain resolutions and statutes, which are listed in Tables 2 and 3, respectively] ¹

Name of SIP provision	Applicable geographic or nonattainment area or title/subject	State submittal date	EPA approval date	Explanation
*	*	*	*	*

Clean Air Act Section 110(a)(2) State Implementation Plan Elements (Excluding Part D Elements and Plans)

Arizona State Implementation Plan Revision for the 2012 Fine Particulate Matter (PM _{2.5}) National Ambient Air Quality Standard (dated December 11, 2015).	State-wide	December 11, 2015	12/18/2025, 90 FR [insert Federal Register page where the document begins].	Adopted by the Arizona Department of Environmental Quality on December 11, 2015. EPA fully approved all elements of the submittal, except we are deferring action on the PSD-related requirements of CAA sections 110(a)(2)(C), 110(a)(2)(D), and 110(a)(2)(J).
*	*	*	*	*

¹ Table 1 is divided into three parts: Clean Air Act Section 110(a)(2) State Implementation Plan Elements (excluding Part D Elements and Plans), Part D Elements and Plans (other than for the Metropolitan Phoenix or Tucson Areas), and Part D Elements and Plans for the Metropolitan Phoenix and Tucson Areas.

* * * * Intrastate (Mohave, Yuma)” to read as **§ 52.121 Classification of regions.**
■ 3. In § 52.121, the table is amended by revising the entry “Mohave-Yuma follows: * * * *

AQCR (constituent counties)	Classifications				
	PM	SO _x	NO ₂	CO	O ₃
Mohave-Yuma Intrastate (La Paz, Mohave, Yuma)	I	III	III	III	III
*	*	*	*	*	*

■ 4. In § 52.123, add paragraph (s) to read as follows:

§ 52.123 Approval status.

* * * * *

(s) *2012 PM_{2.5} NAAQS*: The SIPs submitted on December 11, 2015, and February 10, 2022, are fully approved except for the PSD-related requirements of CAA sections 110(a)(2)(C), (D)(i)(II), (D)(ii), and (J), which we are deferring action on, for all portions of the Arizona SIP.

* * * * *

PART 81—DESIGNATION OF AREAS FOR AIR QUALITY PLANNING PURPOSES

■ 5. The authority citation for part 81 continues to read as follows:

Authority: 42 U.S.C. 7401, *et seq.*

Subpart B—Designation of Air Quality Control Regions

■ 6. Revise § 81.268 to read as follows:

§ 81.268 Mohave-Yuma Intrastate Air Quality Control Region.

The Mohave-Yuma Intrastate Air Quality Control Region (Arizona) has been revised to consist of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 7602(f)) geographically located within the outermost boundaries of the area so delimited): In the State of Arizona: La Paz County, Mohave County, and Yuma County

[FR Doc. 2025–23259 Filed 12–17–25; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 60

[EPA–R06–OAR–2010–0580; FRL–12826–02–R6]

New Source Performance Standards; Delegation of Authority to Oklahoma

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule; notification of delegation.

SUMMARY: The Environmental Protection Agency (EPA) is approving updates to the Code of Federal Regulations that reflect Oklahoma's current New Source Performance Standards (NSPS) delegation status and the mailing address for the Oklahoma Department of Environmental Quality (ODEQ). The

ODEQ submitted updated regulations for receiving delegation of EPA authority for implementation and enforcement of certain NSPS. The updated State regulations incorporate by reference certain NSPS promulgated by EPA, as they existed through June 30, 2023. The delegation of authority for implementation and enforcement applies to sources subject to the delegated NSPS, including those located in certain areas of Indian country as discussed herein.

DATES: This rule is effective on January 20, 2026.

ADDRESSES: The EPA has established a docket for this action under Docket ID No. EPA–R06–OAR–2010–0580. All documents in the docket are listed on the <https://www.regulations.gov> website. Although listed in the index, some information is not publicly available, *e.g.*, Confidential Business Information or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the internet. Publicly available docket materials are available electronically through <https://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT:

Clovis Steib, EPA Region 6 Office, Infrastructure and Ozone Section, Air and Radiation Division (ARSI), 214–665–7566, steib.clovis@epa.gov.

SUPPLEMENTARY INFORMATION:

Throughout this document whenever “we,” “us,” or “our” is used, we mean the EPA.

I. Background

The background for this action is discussed in detail in our July 7, 2025, proposal (90 FR 29826). In that document we proposed to approve updates to the delegation of NSPS to ODEQ. The delegation provides ODEQ with the primary responsibility to implement and enforce the delegated NSPS standards, as they existed through June 30, 2023.

II. Response to Comments

EPA received two anonymous comments. One comment was deemed to be non-relevant to this action. The other comment requests EPA encourage ODEQ to consider carbon dioxide emissions as part of its broader regulatory and permitting context and in its implementation of NSPS standards. We thank the commenter for the comment but find the request to be beyond the scope of the current NSPS delegation. This action aims to approve ODEQ's requested updates to its current NSPS delegation, it does not speak to Oklahoma's broader regulatory scheme

or alter the requirements of the delegated NSPS standards. As such, we are finalizing the NSPS delegations to ODEQ as proposed.

III. Impacts on Areas of Indian Country

Following the U.S. Supreme Court decision in *McGirt v. Oklahoma*, 140 S. Ct. 2452 (2020), the Governor of the State of Oklahoma requested approval under Section 10211(a) of the Safe, Accountable, Flexible, Efficient Transportation Equity Act of 2005: A Legacy for Users, Public Law 109–59, 119 Stat. 1144, 1937 (August 10, 2005) (“SAFETEA”), to administer in certain areas of Indian country (as defined at 18 U.S.C. 1151) the State's environmental regulatory programs that were previously approved by the EPA outside of Indian country. The State's request excluded certain areas of Indian country further described below.

The EPA has approved Oklahoma's SAFETEA request to administer all of the State's EPA-approved environmental regulatory programs in the requested areas of Indian country. As requested by Oklahoma, the EPA's approval under SAFETEA does not include Indian country lands, including rights-of-way running through the same, that: (1) qualify as Indian allotments, the Indian titles to which have not been extinguished, under 18 U.S.C. 1151(c); (2) are held in trust by the United States on behalf of an individual Indian or Tribe; or (3) are owned in fee by a Tribe, if the Tribe (a) acquired that fee title to such land, or an area that included such land, in accordance with a treaty with the United States to which such Tribe was a party, and (b) never allotted the land to a member or citizen of the Tribe (collectively “excluded Indian country lands”).

The EPA's approval under SAFETEA expressly provided that to the extent the EPA's prior approvals of Oklahoma's environmental programs excluded Indian country, any such exclusions are superseded for the geographic areas of Indian country covered by the EPA's approval of Oklahoma's SAFETEA request. The approval also provided that future revisions or amendments to Oklahoma's approved environmental regulatory programs would extend to the covered areas of Indian country (without any further need for additional requests under SAFETEA).

As explained above, the EPA is finalizing an update to the Oklahoma NSPS delegation which will apply statewide in Oklahoma. Consistent with the EPA's SAFETEA approval, this NSPS delegation will apply to areas of Indian country pursuant to the SAFETEA approval, including to all