purposes of § 41.6011(a)–1(c) on the Form 2290, ''Heavy Highway Vehicle Use Tax Return,'' for the vehicle being registered.

* * * * *

(e) *Effective/Applicability date.* This section applies to registrations of highway motor vehicles pursuant to applications that are received by a State on or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**. For this purpose, an application for registration that is mailed will be considered to be received by a State on the date on which it is postmarked. For rules applicable with respect to applications received before that date, see 26 CFR 41.6001–2 (revised as of April 1, 2008).

Par. 8. Section 41.6011(a)–1 is amended by adding paragraphs (a)(4) and (c) to read as follows:

§ 41.6011(a)–1 Returns.

(a) * * *

(4) A person that is liable for tax under § 41.4481–2(a)(1)(i)(A), (B), (C), or (D), after taking into account the modification required under § 41.4481–2(a)(2), is treated as liable for tax by the same provision of § 41.4481–2(a)(1)(i) for purposes of this section and must file a return.

* * * * *

(c) *Required use of electronic filing*—(1) *Rule for 25 or more vehicles.* A person that files any return reporting 25 or more vehicles must file the return electronically, as prescribed by the Commissioner. For this purpose, the number of vehicles reported on a return is the total number of vehicles for which tax is reported and does not include vehicles for which a suspension from tax is claimed.

(2) *Effect of failure to file.* If a person fails to file a return electronically when required to do so by this section, the person has failed to file the return. In such a case, the Internal Revenue Service (IRS) will not return a receipted Schedule 1 (Form 2290 ''Heavy Highway Vehicle Use Tax Return'') as proof of payment as defined in § 41.6001–2(c). See section 6651 for the addition to tax for failure to file a tax return.

(3) *Examples.* The application of this paragraph (c) may be illustrated by the following examples:

Example 1. A has 100 vehicles registered in its name, all of which have a taxable gross weight in excess of 55,000 pounds. Seventy-five of the vehicles are in use on July 1, 2009. Twenty-five are in dead storage as described in 41.4482(c)–1(c). The vehicles in dead storage are not in use and they are not listed on the Schedule 1. A files Form 2290 electronically for the 75 vehicles in use on July 1 and receives a receipted Schedule 1. On August 23, 2009, A uses the remaining 25 vehicles. A does not file Form 2290 electronically but uses a paper Form 2290. A has failed to file a return as required by section 4481(e) for the remaining 25 vehicles. Accordingly, the IRS does not return the receipted Schedule 1 (Form 2290) for those vehicles, and A may be liable for additions to tax under section 6651.

Example 2. Assume the same facts as in Example (1) except that on August 23, 2009, A uses 15 of the vehicles that were not used in July. The remaining 10 vehicles are not used in August. A does not file Form 2290 electronically but uses a paper Form 2290. A has correctly filed and the IRS returns the receipted Schedule 1 (Form 2290) to A for 15 vehicles.

(4) Effective/Applicability date. This paragraph (c) applies to returns filed after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

Par. 9. Section 41.6071(a)–1 is amended by adding paragraph (c) to read as follows:

§ 41.6071(a)-1 Time for filing returns.

* * * * *

(c) *Effect of sale during taxable period.* A person that is liable for tax under § 41.4481–2(a)(1)(i)(A), (B), (C), or (D) after taking into account the modification required under § 41.4481–2(a)(2) is treated as liable for tax under the same provision of § 41.4481–2(a)(1)(i) for purposes of this section.

§ 41.6156–1 [Removed]

Par. 10. Section 41.6156–1 is removed.

Linda E. Stiff,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E9–857 Filed 1–15–09; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF JUSTICE

Bureau of Prisons

28 CFR Part 548

[BOP–1150–P]

RIN 1120–AB

Religious Beliefs and Practices: Chapel Library Materials

AGENCY: Bureau of Prisons, Justice.

ACTION: Proposed rule.

SUMMARY: The Bureau of Prisons (Bureau) amends its regulations on religious beliefs and practices to add a new regulation regarding chapel library materials. The regulations are necessary to notify inmates that certain materials that could incite, promote, or otherwise suggest the commission of violence or criminal activity may be excluded from chapel libraries. This change is also being made in connection with passage of the Second Chance Act.

DATES: Comments are due by March 17, 2009.

ADDRESSES: Written comments should be submitted to the Rules Unit, Office of General Counsel, Bureau of Prisons, 320 First Street, NW., Washington, DC 20534. You may view an electronic version of this regulation at *http://www.regulations.gov.* You may also comment by using the *http://www.regulations.gov* comment form for this regulation. When submitting comments electronically you must include the BOP Docket No. in the subject box.

FOR FURTHER INFORMATION CONTACT: Sarah Qureshi, Office of General Counsel, Bureau of Prisons, phone (202) 307–2105.

SUPPLEMENTARY INFORMATION:

Posting of Public Comments

Please note that all comments received are considered part of the public record and made available for public inspection online at *http://www.regulations.gov.* Such information includes personal identifying information (such as your name, address, etc.) voluntarily submitted by the commenter.

If you want to submit personal identifying information (such as your name, address, etc.) as part of your comment, but do not want it to be posted online, you must include the phrase ''PERSONAL IDENTIFYING INFORMATION'' in the first paragraph of your comment. You must also locate all the personal identifying information you do not want posted online in the first paragraph of your comment and identify what information you want redacted.

If you want to submit confidential business information as part of your comment but do not want it to be posted online, you must include the phrase ''CONFIDENTIAL BUSINESS INFORMATION'' in the first paragraph of your comment. You must also prominently identify confidential business information to be redacted within the comment. If a comment has so much confidential business information that it cannot be effectively redacted, all or part of that comment may not be posted on *http://www.regulations.gov.*

Personal identifying information identified and located as set forth above will be placed in the agency's public docket file, but not posted online. Confidential business information identified and located as set forth above will not be placed in the public docket file. If you wish to inspect the agency's public docket file in person by appointment, please see the **FOR FURTHER INFORMATION CONTACT** paragraph.

Chapel Library Materials

The Bureau amends its regulations on religious beliefs and practices to add a new regulation (Section 548.21) regarding chapel library materials. The regulations are necessary to notify inmates that certain materials that could incite, promote, or otherwise suggest the commission of violence or criminal activity may be excluded from chapel libraries. This change is also being made in connection with section 214 of the Second Chance Act of 2007, approved April 9, 2008, (Pub. L. 110–199; 122 Stat. 657) (''Second Chance Act'').

In addition to the Second Chance Act, concerns related to chapel libraries were also raised in an April 2004 report from the Office of the Inspector General (OIG) examining Bureau religious services. The OIG report stated that exclusions of material from Bureau chapel libraries are necessary to prevent criminal activity and radicalization of inmates. The OIG report indicated that terrorist groups are likely to attempt to radicalize and recruit inmates in the United States ''because they may be predisposed to violence, feel disenfranchised from society, desire power and influence, seek revenge against those who incarcerated them, be hostile towards authority and the United States, or cling to a radical or extremist religious 'family.' '' (OIG Report, April 2004, page 7.)

As a matter of correctional security and management, it is essential that the Bureau be cognizant of the risks of unrest within prisons. Violence among particular inmates or groups of inmates, who must live together, jeopardizes the safety of inmates and staff, as well as potentially involving the destruction of government property. Under 18 U.S.C. 4042(a) the Bureau is specifically charged with providing for the safekeeping and protection of inmates. In carrying out this duty the Bureau must ensure that materials provided to inmates will not promote violence or criminal activity, thereby endangering the safety, security, and good order of Bureau facilities, and the protection of the public. In addition, under 28 CFR 548.15, no one may ''disparage the religious beliefs of an inmate * * *'' The Bureau is very aware of the sensitivity related to religious issues and the real possibility for strife to be fostered in this context.

Section 548.21(a) of the proposed rule states that the Bureau maintains chapel library materials for inmates to pursue religious beliefs and practices while in Bureau custody consistent with ensuring that such materials do not jeopardize the safety, security, or orderly operation of Bureau facilities, or protection of the public. The Bureau maintains custody of more than 200,000 inmates in 114 facilities nationwide. All Bureau facilities maintain chapels for inmate religious activities and chapel libraries that provide inmates with access to religious books, audiotapes, and videos relating to many different religions. The Bureau recognizes the importance of providing inmates with materials necessary to support their pursuit of religious interests. However, the Bureau must evaluate chapel library materials to ensure that the safety of inmates, staff, and the public are not adversely affected.

Therefore, based on the criteria listed in the Second Chance Act, subparagraph (b) of the proposed rule lists possible reasons for excluding chapel library material. Generally, materials may be excluded from the chapel library if the material could incite, promote, or otherwise suggest the commission of violence or criminal activity. This language derives from section 214 of the Second Chance Act, which states that ''the Bureau of Prisons may restrict access to * * * (1) Any materials in a chapel library that seek to incite, promote, or otherwise suggest the commission of violence or criminal activity; and (2) any other materials prohibited by any other law or regulation.'' Section 214 also states that ''[n]othing in this section shall be construed to impact policies of the Bureau of Prisons related to access by specific prisoners to materials for security, safety, sanitation, or disciplinary reasons.''

Subparagraph (c) explains that inciting, promoting, or otherwise suggesting the commission of violence or criminal activity includes: (1) Advocating or fostering violence, vengeance, or hatred toward particular religious, racial, or ethnic groups; or (2) urging the overthrow or destruction of the United States.

Therefore, to implement the provisions of the Second Chance Act, as well as the Bureau's statutory and regulatory duties, the Bureau proposes this addition to its regulations regarding religious beliefs and practices.

Executive Order 13132

This regulation will not have substantial direct effects on the States, on the relationship between the national government and the States, or on distribution of power and responsibilities among the various levels of government. Therefore, under Executive Order 13132, we determine that this regulation does not have sufficient Federalism implications to warrant the preparation of a Federalism Assessment.

Regulatory Flexibility Act

The Director of the Bureau of Prisons, under the Regulatory Flexibility Act (5 U.S.C. 605(b)), reviewed this regulation and by approving it certifies that it will not have a significant economic impact upon a substantial number of small entities for the following reasons: This regulation pertains to the correctional management of offenders and immigration detainees committed to the custody of the Attorney General or the Director of the Bureau of Prisons, and its economic impact is limited to the Bureau's appropriated funds.

Unfunded Mandates Reform Act of 1995

This regulation will not result in the expenditure by State, local and tribal governments, in the aggregate, or by the private sector, of $100,000,000 or more in any one year, and it will not significantly or uniquely affect small governments. Therefore, no actions were deemed necessary under the provisions of the Unfunded Mandates Reform Act of 1995.

Small Business Regulatory Enforcement Fairness Act of 1996

This regulation is not a major rule as defined by Section 804 of the Small Business Regulatory Enforcement Fairness Act of 1996. This regulation will not result in an annual effect on the economy of $100,000,000 or more; a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based companies to compete with foreign-based companies in domestic and export markets.

List of Subjects in 28 CFR Part 548

Prisoners.

Harley G. Lappin,

Director, Bureau of Prisons.

Under rulemaking authority vested in the Attorney General in 5 U.S.C. 301; 28 U.S.C. 509, 510 and delegated to the Director, Bureau of Prisons in 28 CFR

0.96, we amend 28 CFR part 548 as follows.

Subchapter C—Institutional Management

PART 548—RELIGIOUS PROGRAMS

1. The authority citation for 28 CFR part 548 continues to read as follows:

Authority: 5 U.S.C. 301; 18 U.S.C. 3621, 3622, 3624, 4001, 4042, 4081, 4082 (Repealed in part as to offenses committed on or after November 1, 1987), 5006–5024 (Repealed October 12, 1984 as to offenses committed after that date), 5039; 28 U.S.C. 509, 510; 42 U.S.C. 1996; 28 CFR 0.95–0.99.

2. Add a new § 548.21 to read as follows:

§ 548.21 Chapel library materials.

(a) The Bureau maintains chapel library materials for inmates to pursue religious beliefs and practices while in Bureau custody consistent with ensuring that such materials do not jeopardize the safety, security, or orderly operation of Bureau facilities, or protection of the public.

(b) Material may be excluded from the chapel library if it is determined that such material could incite, promote, or otherwise suggest the commission of violence or criminal activity.

(c) For purposes of this subpart, inciting, promoting, or otherwise suggesting the commission of violence or criminal activity may include, but is not limited to:

(1) Advocating or fostering violence, vengeance, or hatred toward particular religious, racial, or ethnic groups; or

(2) Urging the overthrow or destruction of the United States.

[FR Doc. E9–550 Filed 1–15–09; 8:45 am]

BILLING CODE 4410–05–P

DEPARTMENT OF LABOR

Mine Safety and Health Adminisration

30 CFR Part 74

RIN 1219–AB61

Coal Mine Dust Personal Monitors

AGENCY: Mine Safety and Health Administration (MSHA), Labor.

ACTION: Proposed rule and close of comment period.

SUMMARY: This proposed rule would revise requirements that the Mine Safety and Health Administration (MSHA) and the National Institute for Occupational Safety and Health (NIOSH) apply to approve sampling devices that monitor miner exposure to respirable coal mine dust. The proposal would establish criteria for approval of a new type of technology, the ''continuous personal dust monitor,'' which would be worn by the miner and would report exposure to dust levels continuously during the shift. In addition, the proposal would update application requirements for the existing ''coal mine dust personal sampler unit'' to reflect improvements in this sampler over the past 15 years. This rulemaking is limited to approval requirements and does not address requirements concerning how sampling devices must be used to determine compliance, *e.g.*, who and when to sample. Those requirements are addressed in existing 30 CFR parts 70, 71, and 90.

DATES: MSHA and NIOSH invite comments on this proposed rule from interested parties. All comments must be received by midnight Eastern Standard Time on March 17, 2009.

ADDRESSES: Comments must clearly be identified with ''RIN 1219–AB61'' and may be submitted to MSHA by any of the following methods:

(1) *Federal e-Rulemaking Portal: http://www.regulations.gov.* Follow the instructions for submitting comments.

(2) *Electronic mail: zzMSHA-Comments@dol.gov.* Include ''RIN 1219–AB61'' in the subject line of the message.

(3) *Facsimile:* (202) 693–9441. Include ''RIN 1219–AB61'' in the subject line of the message.

(4) *Regular Mail:* MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room 2350, Arlington, Virginia 22209–3939.

(5) *Hand Delivery or Courier:* MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room 2350, Arlington, Virginia 22209–3939. Sign in at the receptionist's desk on the 21st floor.

Comments can be accessed electronically at *http://www.msha.gov* under the ''*Rules and Regs*'' link. MSHA will post all comments on the Internet without change, including any personal information provided. Comments may also be reviewed at the Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room 2350, Arlington, Virginia. Sign in at the receptionist's desk on the 21st floor.

MSHA maintains a list that enables subscribers to receive e-mail notification when rulemaking documents are published in the **Federal Register**. To subscribe to the list, go to *http://www.msha.gov/subscriptions/subscribe.aspx.*

Information Collection Requirements: Comments concerning the information collection requirements of this proposed rule must be clearly identified with ''RIN 1219–AB61'' and sent to both the Office of Management and Budget (OMB) and MSHA. Comments to OMB may be sent by mail addressed to the Office of Information and Regulatory Affairs, Office of Management and Budget, New Executive Office Building, 725 17th Street, NW., Washington, DC 20503, Attn: Desk Officer for MSHA. Comments to MSHA may be transmitted either electronically to *zzMSHA-Comments@dol.gov,* by facsimile to (202) 693–9441, or by regular mail, hand delivery, or courier to MSHA, Office of Standards, Regulations, and Variances, 1100 Wilson Blvd., Room 2350, Arlington, Virginia 22209–3939.

FOR FURTHER INFORMATION CONTACT: Patricia W. Silvey, Director, Office of Standards, Regulations, and Variances, MSHA, at *silvey.patricia@dol.gov* (e-mail), (202) 693–9440 (voice), or (202) 693–9441 (facsimile).

SUPPLEMENTARY INFORMATION: The outline of this proposal is as follows:

I. Background
  A. Introduction
  B. Need for Rulemaking
  C. Public Hearings
II. Summary of Proposed Rule
III. Section-by-Section Analysis
  A. Section 74.1 Purpose
  B. Section 74.2 Definitions
  C. Section 74.3 Sampler unit
  D. Section 74.4 Specifications of sampler unit
  E. Section 74.5 Tests of coal mine dust personal sampler units
  F. Section 74.6 Quality control
  G. Section 74.7 Design and construction requirements
  H. Section 74.8 Measurement, accuracy, and reliability requirements
  I. Section 74.9 Quality assurance
  J. Section 74.10 Operating and maintenance instructions
  K. Section 74.11 Tests of the Continuous Personal Dust Monitor
  L. Section 74.12 Conduct of tests; demonstrations
  M. Section 74.13 Applications
  N. Section 74.14 Certificate of approval
  O. Section 74.15 Approval labels
  P. Section 74.16 Material required for record
  Q. Section 74.17 Changes after certification
  R. Section 74.18 Withdrawal of certification
IV. Regulatory Economic Analysis
  A. Executive Order 12866
  B. Benefits
  C. Compliance Costs
  D. Economic and Technological Feasibility
V. Regulatory Flexibility Act and Small Business Regulatory Enforcement Fairness Act
VI. Paperwork Reduction Act of 1995
VII. Other Regulatory Considerations
  A. The Unfunded Mandates Reform Act of 1995
  B. The Treasury and General Government Appropriations Act of 1999: Assessment