

means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation, or any other criterion of a similar nature The U.S.-X treaty contains no provision regarding income paid or derived through a partnership.

(ii) *Analysis.* For U.S. tax purposes, A is treated as a wholly-owned business entity that is disregarded for federal income tax purposes. However, because, under the laws of X and under X's application of the treaty, A is treated as deriving the dividend income as a resident of X, A qualifies for benefits under the treaty with respect to the U.S. source dividend. Thus, G, as the taxable person for U.S. tax purposes, may claim the benefit of a reduced rate under Article 10 of the U.S.-X treaty based on A's eligibility for tax treaty benefits.

(7) *Effective date.* This paragraph (d) applies to amounts paid on or after January 1, 1998.

Michael P. Dolan,

Acting Commissioner of Internal Revenue.

Approved: June 26, 1997.

Donald C. Lubick,

Acting Assistant Secretary of the Treasury.

[FR Doc. 97-17467 Filed 6-30-97; 12:19 pm]

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD01-97-047]

RIN 2115-AA97

Safety Zone: New Haven Harborfest Fireworks Display, New Haven, CT

AGENCY: Coast Guard, DOT.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a safety zone on July 4, 1997, for the New Haven Harborfest Fireworks Display to be held in New Haven Harbor, New Haven, CT. This safety zone is needed to protect persons, facilities, vessels and others in the maritime community from the safety hazards associated with this fireworks display. Entry into this safety zone is prohibited unless authorized by the Captain of the Port.

DATES: This regulation is effective on July 4, 1997, from 9 p.m. until 10 p.m.

FOR FURTHER INFORMATION CONTACT: Lieutenant Commander J.A. McCarthy, Chief of Port Operations, Captain of the Port, Long Island Sound at (203) 468-4444.

SUPPLEMENTARY INFORMATION:

Regulatory History

Pursuant to 5 U.S.C. 553, good cause exists for not publishing a notice of proposed rulemaking (NPRM) and for making this rule effective in less than 30 days after **Federal Register** publication. The sponsor of the event did not provide the Coast Guard with the final details for the event in sufficient time to publish an NPRM or a final rule 30 days in advance. The delay encountered if normal rulemaking procedures were followed would effectively cancel the event. Cancellation of this event is contrary to the public interest since the fireworks display is for the benefit of the public.

Background and Purpose

The sponsor, City of New Haven, CT, of New Haven, CT, requested that a fireworks display, be permitted in New Haven Harbor, located approximately 1000 feet east of Long Wharf, New Haven, CT. This regulation establishes a temporary safety zone in all waters of New Haven, CT within a 1200 foot radius of the fireworks launching barges. The safety zone is in effect on July 4, 1997, from 9:00 p.m. until 10:00 p.m. and is necessary to protect the maritime community from the safety hazards associated with this fireworks display. Entry into or movement within this zone will be prohibited unless authorized by the Captain of the Port or his on scene representative.

Regulatory Evaluation

This temporary final rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has not been reviewed by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this rule to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary. Entry into this zone will be restricted for a brief period of time on July 4, 1997. Although this regulation prevents traffic from transiting a portion of the Atlantic Ocean, off New Haven, CT, the effect of this regulation will not be significant for several reasons: the duration of the event is limited; the event is at a late hour; all vessel traffic may pass to the western side of this safety zone; and

extensive, advance maritime advisories will be made.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider the economic impact on small entities of a rule for which a general notice of proposed rulemaking is required. "Small entities" may include (1) small businesses and not-for-profit organizations that are independently owned and operated and are not dominant in their fields and (2) governmental jurisdictions with populations of less than 50,000.

For reasons addressed under the Regulatory Evaluation above, the Coast Guard finds that this rule will not have a significant impact on a substantial number of small entities. If however, you think that your business or organization qualifies as a small entity and that this rule will have a significant impact upon your business or organization, please submit a comment (see ADDRESSES) explaining why you think it qualifies and in what way and to what degree this rule will economically affect it.

Collection of Information

This rule contains no collection of information requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*)

Federalism

The Coast Guard has analyzed this action under the principles and criteria contained in Executive Order 12612, and has determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Environment

The Coast Guard has considered the environmental impact of this rule and concluded that under section 2.B.2.e. of Commandant Instruction M16475.1b, as revised by 59 FR 38654, July 29, 1994, this rule is categorically excluded from further environmental documentation.

A Categorical Exclusion Determination and an Environmental Analysis Checklist are included in the docket and are available for inspection or copying at the location indicated under ADDRESSES. An appropriate environmental analysis of the fireworks program will be conducted in conjunction with the marine event permitting process.

List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reports and recordkeeping

requirements, Security measures, Waterways.

For the reasons set out in the preamble, the Coast Guard amends 33 CFR part 165 as follows:

PART 165—[AMENDED]

1. The authority citation for part 165 continues to read as follows:

Authority: 33 U.S.C. 1231; 50 U.S.C. 191; 33 CFR 1.05-1(g), 6.04-1, 6.04-6 and 160.5; 49 CFR 1.46.

2. A temporary section, 165.T01-047, is added to read as follows:

§ 165.T01—CGD1-047; New Haven Harborfest Fireworks Display, New Haven, CT.

(a) *Location.* The safety zone includes all waters of New Haven Harbor within a 1200 foot radius of the fireworks barge, located approximately 1000 feet east of Long Wharf in New Haven Harbor, in New Haven, CT., in approximate position 40°17'31" N, 072°54'49" W. (NAD 1983)

(b) *Effective date.* This section is effective on July 4, 1997, from 9 p.m. until 10 p.m., unless terminated sooner by the Captain of the Port, Long Island Sound. In case of inclement weather, this regulation will be effective on July 5, 1997, at the same times.

(c) *Regulations.* The general regulations contained in section 165.23 apply.

Dated: June 16, 1997.

P.K. Mitchell,

Captain, U.S. Coast Guard, Captain of the Port, Long Island Sound.

[FR Doc. 97-17389 Filed 7-1-97; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[TN 104-1-9706(b); TN 148-1-9705(b); FRL-5849-1]

Approval of Revisions to the Tennessee State Implementation Plan Regarding Visibility

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA is approving the visibility protection chapter for the State of Tennessee submitted to EPA on February 9, 1993, and December 19, 1994, by Tennessee, through the Tennessee Department of Environment and Conservation (TDEC). The intended effect of these revisions is to meet the

requirements of the Clean Air Act (CAA) for the purpose of assuring visibility protection in mandatory Class I Federal areas.

DATES: This final rule is effective September 2, 1997 unless adverse or critical comments are received by August 1, 1997. If the effective date is delayed, timely notice will be published in the **Federal Register**.

ADDRESSES: Written comments on this action should be addressed to William Denman at the Environmental Protection Agency, Region 4 Air Planning Branch, 61 Forsyth Street, SW, Atlanta, Georgia 30303. Copies of documents relative to this action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day. Reference files TN104-01-9706 and TN148-01-9705. The Region 4 office may have additional background documents not available at the other locations.

Air and Radiation Docket and Information Center (Air Docket 6102), U.S. Environmental Protection Agency, 401 M Street, SW, Washington, DC 20460
Environmental Protection Agency, Region 4 Air Planning Branch, 61 Forsyth Street, SW, Atlanta, Georgia 30303. William Denman 404/562-9030

Tennessee Department of Environment and Conservation, Division of Air Pollution Control, 9th Floor L & C Annex, 401 Church Street, Nashville, Tennessee 37243-1531.

FOR FURTHER INFORMATION CONTACT:

William Denman at 404/562-9030.

SUPPLEMENTARY INFORMATION: On February 9, 1993 (reference file TN104), and December 19, 1994 (reference file TN148) the State of Tennessee, through the Tennessee Department of Environment and Conservation (TDEC), submitted to the EPA for incorporation into their SIP, revisions to Chapter 1200-3-9 "Construction and Operating Permits," a non-regulatory visibility long term strategy, and a new Chapter 1200-3-23 "Visibility Protection." The EPA is taking no action on the revisions to Chapter 1200-3-9 because these revisions were replaced in a subsequent submittal and action was taken by EPA to approve these revisions on July 18, 1996 (61 FR 37387). On May 6, 1997, Tennessee withdrew the nonregulatory portion of the visibility protection plan because Tennessee is revising its visibility long-term strategy to meet the requirements of 40 CFR 51 Subpart P.

The EPA is approving the entire chapter 1200-3-23 "Visibility Protection" into the SIP because it meets the regulatory requirements of 40 CFR 51 Subpart P. Tennessee's visibility protection chapter contains the following provisions for the protection of visibility in Federal Class I areas.

1200-3-23-.01 Purpose

This section states that the purpose of this chapter is to assure reasonable progress toward meeting the goal of prevention of any future, and remedy of any existing impairment of visibility in mandatory Class I Federal areas in which impairment results from man-made air pollution.

1200-3-23-.02 Definitions

Definitions of the following terms are included in this section: Best Available Retrofit Technology (BART), existing stationary facility, Federal Class I Area, fixed capital cost, in existence, in operation, mandatory Class I Federal Area, natural conditions, reconstruction, visibility impairment, significant impairment, integral vista, continuous program of physical on-site construction, substantial loss, adverse impact on visibility, pollutant, and reasonably attributable. The definitions are consistent with EPA and CAA requirements.

1200-3-23-.03 General Visibility Protection Standards

This section states that no person shall cause or allow emissions in excess of the standards in this chapter, and that possession of a valid permit shall not protect the source from enforcement actions if permit conditions are not met. Also, upon mutual agreement of the owner/operator of a source and the Technical Secretary, a more restrictive emissions limitation than specified in this chapter may be established, operating parameters may be established as a binding limit, those limits will be stated as special condition(s) for any permit or order concerning the source, and violation of any accepted special limitation is grounds for revocation of the issued permit.

1200-3-23-.04 Specific Emission Standards for Existing Stationary Facilities

This section states that for existing stationary sources which cause a visibility impairment in any mandatory Class I Federal Area, the Technical Secretary shall specify on the operating permit(s) as permit conditions the emission limitation that is best available retrofit technology (BART).