

respect to the new chemical during the semimonthly period; and

(ii) 1/6 of the net tax liability reported under section 4681 with respect to all other chemicals for the look-back quarter.

(C) *Effective date.* This paragraph (b)(2)(iii) applies to tax liabilities for new chemicals incurred after February 28, 1997.

Michael P. Dolan,

Acting Commissioner of Internal Revenue.

Approved: November 6, 1997.

Donald C. Lubick,

Acting Assistant Secretary of the Treasury.

[FR Doc. 97-33248 Filed 12-24-97; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 100

[CGD 95-054]

RIN 2115-AF17

Regattas and Marine Parades

AGENCY: Coast Guard, DOT.

ACTION: Interim rule; delay of effective date.

SUMMARY: The Coast Guard is delaying the effective date of the interim rule on regatta and marine parades published in the **Federal Register** on June 26, 1996. The interim rule more precisely identifies those marine events which require a permit, those which require only written notice to the Coast Guard, and those which require neither. A change in the effective date from January 1, 1998, to January 1, 1999, is necessary to allow additional time to further assess the potential impact, if any, of the interim rule on the environment.

EFFECTIVE DATE: The interim rule published on June 26, 1996 (61 FR 33027) and delayed by a document published on November 26, 1996 (61 FR 60027) is effective on January 1, 1999.

FOR FURTHER INFORMATION CONTACT: Mr. Carlton Perry, Project Manager, Office of Boating Safety, Program Management Division, 202-267-0979. You may obtain a copy of the interim rule and subsequent notices by calling the U.S. Coast Guard Infoline at 1-800-368-5647 or read it on the Internet at the Web Site for the Office of Boating Safety at URL address www.uscgboating.org.

SUPPLEMENTARY INFORMATION: On June 26, 1996, the Coast Guard published an interim rule and notice of availability of

environmental assessment (CGD 95-054) entitled "Regattas and Marine Parades" in the **Federal Register** (61 FR 33027). The interim rule, which was to become effective on January 1, 1997, revised the Coast Guard's marine event regulations to eliminate unnecessary requirements while continuing to protect the safety of life. The rule more precisely identifies those events which require a permit, those which require only written notice to the Coast Guard, and those which require neither. The environmental assessment and proposed finding of no significant impact which support this rulemaking were made available to the public.

Approximately 85 comments were received in response to the interim rule and notice of availability of the environmental assessment and to the Coast Guard's previous requests for comments. Many of these comments raised concerns regarding the reporting requirements placed on the marine event sponsors and the potential environmental effects associated with changing the current regulations on regatta and marine parade permitting procedures. In addition, several comments received in response to a draft environmental impact statement (EIS) entitled "U.S. Coast Guard Atlantic Protected Living Marine Resources Initiative" reiterated concerns raised by the comments on the interim rule. Based on these comments and on the concerns raised during the ongoing consultation with the U.S. Fish and Wildlife Service (FWS) and the National Marine Fisheries Service (NMFS), the Coast Guard delayed the effective date of the interim rule to January 1, 1998 (61 FR 60027; November 26, 1996) to reconsider whether to proceed with a revision of the regulations on regatta and marine parade permitting procedures, as published, and to complete its consultation with FWS and NMFS. Because the Coast Guard has not yet completed its reconsideration and consultation with the FWS and NMFS or the required environmental documentation, the Coast Guard is delaying the effective date to January 1, 1999.

Accordingly, in FR Doc. 96-16319 published in the **Federal Register** on June 26, 1996, at 61 FR 33027, as amended by the notice of delay effective date published on November 26, 1996, at 61 FR 60027, the effective date for the referenced interim rule is changed from January 1, 1998, to January 1, 1999.

Dated: December 18, 1997.

Ernest R. Riutta,

Rear Admiral, U.S. Coast Guard, Assistant Commandant for Operations.

[FR Doc. 97-33682 Filed 12-24-97; 8:45 am]

BILLING CODE 4910-14-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 62

[IL159-1a; FRL-5938-4]

Approval and Promulgation of State Plans For Designated Facilities and Pollutants: Illinois

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The EPA approves the section 111(d)/129 State Plan submitted by Illinois on June 23, 1997, for implementing and enforcing the Emissions Guidelines (EG) applicable to existing Municipal Waste Combustors (MWCs) with capacity to combust more than 250 tons/day of municipal solid waste (MSW). Specifically, the State Plan imposes certain emission limits and control requirements for the existing such MWC in Illinois, the Robbins Resource Recovery Center (RRRC) in Robbins, Illinois.

DATES: This action is effective on February 27, 1998 unless significant adverse written comments (which have not already been responded to) are received by January 28, 1998. If such adverse written comments are received by the above date, this direct final rule will be withdrawn, and timely notice will be published in the **Federal Register**.

ADDRESSES: Copies of this SIP revision request is available for inspection at the following address: U.S. Environmental Protection Agency, Region 5, Air and Radiation Division, 77 West Jackson Boulevard, Chicago, Illinois 60604. (It is recommended that you telephone Mark J. Palermo, Environmental Protection Specialist at (312) 886-6082 before visiting the Region 5 Office.)

Written comments should be sent to: J. Elmer Bortzer, Chief, Regulation Development Section, Air Programs Branch (AR-18J), U.S. Environmental Protection Agency, 77 West Jackson Boulevard, Chicago, Illinois 60604.

FOR FURTHER INFORMATION CONTACT: Mark J. Palermo, Environmental Protection Specialist, at (312) 886-6082.

SUPPLEMENTARY INFORMATION:

I. Background

On December 19, 1995, pursuant to sections 111 and 129 of the Clean Air Act (Act), the EPA promulgated New Source Performance Standards (NSPS) applicable to new MWCs, and EG applicable to existing MWCs. See 60 FR 65387. The NSPS and EG are codified at 40 CFR part 60, subparts Cb and Eb, respectively. Subparts Cb and Eb regulate the following air pollutants: particulate matter, opacity, sulfur dioxide, hydrogen chloride, nitrogen oxides, carbon monoxide, lead, cadmium, mercury, dioxins and dibenzofurans, and visible emissions of fugitive ash.

On April 8, 1997, the United States Court of Appeals for the District of Columbia Circuit vacated subparts Cb and Eb as they apply to MWC units with capacity to combust less than or equal to 250 tons/day of MSW (small MWCs), consistent with their opinion in *Davis County Solid Waste Management and Recovery District v. EPA*, 101 F.3d 1395 (D.C. Cir. 1996), *as amended*, 108 F.3d 1454 (D.C. Cir. 1997). As a result, subparts Eb and Cb are being applied only to MWC units with individual capacity to combust more than 250 tons/day of MSW (large MWC units).

Subpart Eb of the NSPS provides federally enforceable control requirements for large MWC units for which construction is commenced after September 20, 1994, or for which modification or reconstruction is commenced after June 19, 1996. Large MWC units built before September 20, 1994, are affected by the NSPS subpart Cb EG. Under section 129 of the Act, EG are not directly federally enforceable. Section 129(b)(2) of the Act requires States to submit to the EPA for approval State Plans that implement and enforce the EG for existing large MWC units. State Plans must be at least as protective as the EG, and become federally enforceable upon approval by EPA. The procedures for adoption and submittal of State Plans are codified in 40 CFR part 60, subpart B. EPA originally promulgated the subpart B provisions on November 17, 1975. EPA amended subpart B on December 19, 1995, to allow the subparts developed under Section 129 to include specifications that supersede the general provisions in subpart B regarding the schedule for submittal of State Plans, the stringency of the emission limitations, and the compliance schedules. See 60 FR 65414.

On June 23, 1997, the Illinois Environmental Protection Agency (IEPA) submitted to EPA a section 111(d)/129 plan to implement the

subpart Cb EG for existing large MWC units. The only large MWC plant operating in the State is Robbins Resource Recovery Center (RRRC), located in Robbins, Illinois. The State Plan establishes EG control requirements for this facility through a Federally Enforceable State Operating Permit (FESOP) condition (special condition 18(c)) in RRRC's state operating permit (permit number 88120055), issued June 2, 1997. On April 26, 1997, a public hearing was held in Robbins, Illinois on the proposed operating permit and the plan for using the permit to apply the EG requirements. Illinois responded to a public comment regarding the EG requirements in the permit by revising and clarifying the permit.

II. EPA Review of State Plan

EPA reviewed Illinois' State Plan for consistency with section 111(d)/129 State Plan requirements under 40 CFR part 60, subpart B and Cb. According to the source inventory in Illinois' State Plan, RRRC is the only existing large MWC source in the State. RRRC is already subject to NSPS requirements for MWC sources under 40 CFR part 60, subpart Ea. Subpart Ea requires emission limitations for certain air pollutants which are equivalent or more stringent than the EG. These pollutants are opacity, carbon monoxide, dioxin/furans, hydrogen chloride, and nitrogen oxide. Therefore, Illinois did not have to adopt EG emission limits for these pollutants in the State Plan.

The State Plan's enforceable mechanism for implementing the remainder of the EG emission limits is through the application and enforcement of special condition 18(c) of operating permit number 88120055, issued to RRRC on June 2, 1997. This is a FESOP condition which requires RRRC to comply with EG limits for cadmium, lead, mercury, particulate matter, sulfur dioxide, and visible emissions of fugitive ash, as set forth under subpart Cb. Condition 18(c) also requires RRRC to comply with good combustor operating practices (including combustor load and particulate matter emission control device inlet temperature), requirements for compliance and performance testing, requirements for operator training and certification (including maintenance and periodic review of a site-specific facility operating manual), and requirements for reporting and recordkeeping, as set forth under subpart Cb. RRRC was required to comply with condition 18(c) beginning June 2, 1997, the date RRRC's operating permit was issued. This date is well

within the December 19, 2000, deadline required by section 129 for existing large MWC units to come into compliance with the EG.

The FESOP condition also requires RRRC to comply with amendments made to the EG on August 25, 1997 (62 FR 45124). On that date, in response to the April 8, 1997 court opinion cited above, EPA amended EG emission limitations for lead, sulfur dioxide, hydrogen chloride and nitrogen oxides, to address changes in the Maximum Achievable Control Technology (MACT) floor for existing large MWC units (62 FR 45116). The EG amendments for hydrogen chloride and nitrogen oxides are still not as stringent as subpart Ea. However, the amendments slightly tighten the EG emission limits for sulfur dioxide and lead from the 1995 subpart Cb promulgation. Also on August 25, 1997, EPA promulgated certain amendments to clarify and make technical corrections to subpart Cb (62 FR 45124); these amendments are also enforceable under the RRRC FESOP condition. Since the August 1997 subpart Cb amendments are enforceable under Illinois' State Plan, Illinois will not need to revise the State Plan to include these amendments.

The Illinois State Plan adequately addresses all the essential elements of an approvable section 111(d)/129 State plan. On October 23, 1997, IEPA submitted to EPA a letter from IEPA's General Counsel demonstrating the State's legal authority to carry out the State Plan through the RRRC FESOP condition. To meet emission inventory requirements, the State Plan submittal includes test data collected during initial testing of RRRC's combustors conducted January 6 through January 11, 1997, at maximum combustor load. The State Plan includes emissions limits that are at least as protective as those in the subpart Ea EG. The RRRC FESOP condition provides for emission limitation and testing, monitoring, recordkeeping, and reporting requirements consistent with those specified in the EG. A transcript of the April 26, 1997 public hearing, and subsequent June 2, 1997 IEPA responsiveness summary were included in the State Plan submittal. Finally, the State Plan submittal provides for annual State progress reports to EPA on implementation of the State Plan.

In conclusion, the EPA finds the June 23, 1997 Illinois State Plan for large MWCs to meet the criteria for approval contained in subpart B and Cb. For a more detailed discussion of EPA's analysis, please refer to the Technical Support Document for this rulemaking

action, which can be obtained from the EPA Region 5 office listed above.

III. EPA Rulemaking Action

The EPA is approving, through direct final rulemaking action, Illinois' section 111(d)/129 plan for large MWCs. The EPA is publishing this action without prior proposal because EPA views this as a noncontroversial revision and anticipates no adverse comments. However, in a separate document in this **Federal Register** publication, the EPA is proposing to approve the SIP revision should specified written adverse or critical comments be filed. This action will be effective on February 27, 1998 unless, by January 28, 1998, such adverse or critical comments are received on the approval.

If the EPA receives such adverse comments, the approval will be withdrawn before the effective date by publishing a subsequent rulemaking that withdraws the final action. Comments will then be addressed in a subsequent final rule based on this action serving as a proposed rule. The EPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time. If no such comments are received, the public is advised that this action will be effective on February 27, 1998.

Nothing in this action should be construed as permitting, allowing or establishing a precedent for any future request for revision to any SIP. Each request for revision to the SIP shall be considered separately in light of specific technical, economic, and environmental factors and in relation to relevant statutory and regulatory requirements.

IV. Administrative Requirements

A. Executive Order 12866

The Office of Management and Budget has exempted this regulatory action from Executive Order 12866 review.

B. Regulatory Flexibility Act

Under the Regulatory Flexibility Act, 5 U.S.C. 600 *et seq.*, EPA must prepare a regulatory flexibility analysis assessing the impact of any proposed or final rule on small entities. 5 U.S.C. 603 and 604. Alternatively, EPA may certify that the rule will not have a significant impact on a substantial number of small entities. Small entities include small businesses, small not-for-profit enterprises, and government entities with jurisdiction over populations of less than 50,000.

Pursuant to section 605(b) of the Regulatory Flexibility Act, I certify that this rule will not have a significant

economic impact on a substantial number of small entities. This Federal action approves pre-existing requirements under federal, State or local law, and imposes no new requirements on any entity affected by this rule, including small entities. Therefore, these amendments will not have a significant impact on a substantial number of small entities.

C. Unfunded Mandates

Under section 202 of the Unfunded Mandates Reform Act of 1995, signed into law on March 22, 1995, EPA must undertake various actions in association with any proposed or final rule that includes a Federal mandate that may result in estimated costs to state, local, or tribal governments in the aggregate; or to the private sector, of \$100 million or more. This Federal action approves pre-existing requirements under state or local law, and imposes no new requirements. Accordingly, no additional costs to state, local, or tribal governments, or the private sector, result from this action.

D. Submission to Congress and the General Accounting Office

Under 5 U.S.C. 801(a)(1)(a), as added by the Small Business Regulatory Enforcement Fairness Act of 1996, EPA submitted a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the General Accounting Office prior to publication of the rule in today's **Federal Register**. This rule is not a "major rule" as defined by 5 U.S.C. 804(2).

E. Petitions for Judicial Review

Under section 307(b)(1) of the Clean Air Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by February 27, 1998. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule 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), 42 U.S.C. 7607(b)(2)).

List of Subjects in 40 CFR Part 62

Environmental protection, Administrative practice and procedure, Air pollution control, Intergovernmental relations, Municipal waste combustors,

Reporting and recordkeeping requirements.

Dated: December 11, 1997.

Gail A. Ginsberg,

Acting Regional Administrator, Region V.

40 CFR Part 62 is amended as follows:

PART 62—[AMENDED]

1. The authority citation for part 62 continues to read as follows:

Authority: 42 U.S.C. 7401-7642.

Subpart O—Illinois

2. Part 62 is amended by adding § 62.3350 and an undesignated heading to subpart O to read as follows:

Metals, Acid Gases, Organic Compounds and Nitrogen Oxide Emissions From Existing Municipal Waste Combustors with the Capacity to Combust Greater Than 250 Tons Per Day of Municipal Solid Waste

§ 62.3350 Identification of plan.

Illinois submitted "State Plan to Implement Emission Guidelines for Large Municipal Waste Combustors" on June 23, 1997. The plan applies specifically to Robbins Resource Recovery Center (RRRC), located in Robbins, Illinois. The enforceable mechanism for this source is special condition 18(c) of operating permit number 88120055, issued to RRRC by Illinois on June 2, 1997.

[FR Doc. 97-33765 Filed 12-24-97; 8:45 am]

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 271

[FRL-5937-2]

Louisiana: Final Authorization of State Hazardous Waste Management Program Revisions

AGENCY: Environmental Protection Agency (EPA).

ACTION: Immediate final rule.

SUMMARY: The State of Louisiana has applied for authorization to revise its hazardous waste program under the Resource Conservation and Recovery Act (RCRA). Louisiana's revisions consist of regulations which specifically govern hazardous waste combustion at Boilers and Industrial Furnaces (BIF's). Louisiana requirements are listed on the chart included in this document. Upon approval, Louisiana will be authorized to regulate air emissions from the BIFs.