

**§ 1.6033–6 Notification requirement for entities not required to file an annual information return under section 6033(a)(1) (taxable years beginning after December 31, 2006).**

[The text of proposed § 1.6033–6 is the same as the text of § 1.6033–6T published elsewhere in this issue of the **Federal Register**.]

Linda E. Stiff,

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E7–22280 Filed 11–14–07; 8:45 am]

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD08–07–038]

RIN 1625–AA09

#### Drawbridge Operation Regulations; Tchefuncta River, Madisonville, LA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to change the regulation governing the operation of the State Route 22 (SR 22) swing span bridge across Tchefuncta River, mile 2.5, at Madisonville, St. Tammany Parish, Louisiana. The Louisiana Department of Transportation and Development has requested changes to the present drawbridge operating regulations in 33 CFR 117.500 to enhance the flow of vehicles across the bridge during peak traffic hours.

**DATES:** Comments and related material must reach the Coast Guard on or before January 14, 2008.

**ADDRESSES:** You may mail comments and related material to Commander (dpb), Eighth Coast Guard District, 500 Poydras Street, New Orleans, Louisiana 70130–3310. The Commander, Eighth Coast Guard District, Bridge Administration Branch maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the Bridge Administration office between 7 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Phil Johnson, Bridge Administration Branch, telephone (504) 671–2128.

**SUPPLEMENTARY INFORMATION:**

### Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking [CGD08–07–038], indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

### Public Meeting

We do not now plan to hold a public meeting. You may submit a request for a meeting by writing to Commander, Eighth Coast Guard District, Bridge Administration Branch at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

### Background and Purpose

The Louisiana Department of Transportation and Development has requested that the operating regulation of the SR 22 swing span bridge be changed in order to better accommodate the vehicular traffic crossing the bridge during peak, weekday rush hours. Currently 33 CFR 117.500 reads: “The draw of the SR 22 Bridge, mile 2.5, at Madisonville shall open on signal except that, from 5 a.m. to 8 p.m., the draw need open only on the hour and half-hour.”

The bridge owner has requested that the operating regulation be changed to read as follows: The draw of the SR 22 Bridge, mile 2.5 at Madisonville, shall open on signal from 7 p.m. to 6 a.m. From 6 a.m. to 7 p.m., the draw need only open on the hour and half hour, except that, from 6 a.m. to 9 a.m. and from 4 p.m. to 7 p.m. Monday through Friday except Federal holidays, the draw need only open on the hour. The Louisiana Department of Transportation and Development believes that the proposed operating regulation will accommodate most vehicular traffic, and that the needs of navigation will also be met. Most of the vessels that request openings are recreational powerboats and sailboats that routinely transit this waterway and are able to

adjust their schedules to coincide with the proposed drawbridge operating schedule.

Concurrent with the publication of the Notice of Proposed Rulemaking, a Test Deviation [CGD08–07–037] has been issued to allow the Louisiana Department of Transportation and Development to test the proposed schedule and to obtain data and public comments. The test period will be in effect during the entire Notice of Proposed Rulemaking comment period. The Coast Guard will review the logs of the drawbridge and evaluate public comments from this Notice of Proposed Rulemaking and the above referenced Temporary Deviation to determine if a change to the permanent special drawbridge operating regulation is warranted.

The Test Deviation allows the draw of the SR 22 Bridge to open on signal from 7 p.m. to 6 a.m. From 6 a.m. to 7 p.m., the draw need only open on the hour and half hour, except that, from 6 a.m. to 9 a.m. and from 4 p.m. to 7 p.m. Monday through Friday except Federal holidays, the draw need only open on the hour.

### Discussion of Proposed Rule

The proposed rule change to 33 CFR 117.500 would extend the time between openings from 30 minutes to an hour, but only during the morning rush hours between 6 a.m. and 9 a.m. and the afternoon rush hours between 4 p.m. and 7 p.m. This additional time would allow commuters and school buses to cross the bridge freely and prevent vehicular traffic from backing up.

### Regulatory Evaluation

This proposed rule is not a “significant regulatory action” under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. It is not “significant” under the regulatory policies and procedures of the Department of Homeland Security.

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation is unnecessary. This is because the current and historical waterway traffic is comprised almost entirely of recreational vessels that can easily adjust schedules for transits through the bridge.

### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601–612), we have considered

whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small entities. This proposed rule would affect a limited number of small entities. These entities include operators of pleasure powerboats and sailboats using the waterway. This proposed rule would have no impact on any small entities because they are able to schedule transits through this bridge.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

#### **Assistance for Small Entities**

Under section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), we want to assist small entities in understanding this proposed rule so that they can better evaluate its effects on them and participate in the rulemaking. If the rule would affect your small business, organization, or governmental jurisdiction and you have questions concerning its provisions or options for compliance, please contact the Eighth Coast Guard District Bridge Administration Branch at the address above. The Coast Guard will not retaliate against small entities that question or complain about this rule or any policy or action of the Coast Guard.

#### **Collection of Information**

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501–3520.).

#### **Federalism**

A rule has implications for federalism under Executive Order 13132, Federalism, if it has a substantial direct effect on State or local governments and would either preempt State law or impose a substantial direct cost of compliance on them. We have analyzed this proposed rule under that Order and have determined that it does not have implications for federalism.

#### **Unfunded Mandates Reform Act**

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531–1538) requires Federal agencies to assess the effects of their discretionary regulatory actions. In particular, the Act addresses actions that may result in the expenditure by a State, local, or tribal government, in the aggregate, or by the private sector of \$100,000,000 or more in any one year. Though this proposed rule will not result in such an expenditure, we do discuss the effects of this rule elsewhere in this preamble.

#### **Taking of Private Property**

This proposed rule would not affect a taking of private property or otherwise have taking implications under Executive Order 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

#### **Civil Justice Reform**

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of Executive Order 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

#### **Protection of Children**

We have analyzed this proposed rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and would not create an environmental risk to health or risk to safety that might disproportionately affect children.

#### **Indian Tribal Governments**

This proposed rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it would not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes.

#### **Energy Effects**

We have analyzed this proposed rule under Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use. We have determined that it is not a "significant energy action" under that order because it is not a "significant regulatory action" under Executive Order 12866 and is not likely to have a significant adverse effect on the supply, distribution, or use of energy. The Administrator of the Office

of Information and Regulatory Affairs has not designated it as a significant energy action. Therefore, it does not require a Statement of Energy Effects under Executive Order 13211.

#### **Technical Standards**

The National Technology Transfer and Advancement Act (NTTAA) (15 U.S.C. 272 note) directs agencies to use voluntary consensus standards in their regulatory activities unless the agency provides Congress, through the Office of Management and Budget, with an explanation of why using these standards would be inconsistent with applicable law or otherwise impractical. Voluntary consensus standards are technical standards (e.g., specifications of materials, performance, design, or operation; test methods; sampling procedures; and related management systems practices) that are developed or adopted by voluntary consensus standards bodies.

This proposed rule does not use technical standards. Therefore, we did not consider the use of voluntary consensus standards.

#### **Environment**

We have analyzed this proposed rule under Commandant Instruction M16475.1D and Department of Homeland Security Management Directive 5100.1, which guide the Coast Guard in complying with the National Environmental Policy Act of 1969 (NEPA) (42 U.S.C. 4321–4370f), and have made a preliminary determination that there are no factors in this case that would limit the use of a categorical exclusion under section 2.B.2 of the Instruction. Therefore, we believe that this rule should be categorically excluded, under figure 2–1, (32)(e), of the Instruction, from further environmental documentation. Under figure 2–1, paragraph (32)(e), an "Environmental Analysis Check List" or "Categorical Exclusion Determination" is not required for this rule. Comments on this section will be considered before we make the final decision on whether to categorically exclude this rule from further environmental review.

#### **List of Subjects in 33 CFR Part 117**

Bridges.

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 117 as follows:

#### **PART 117—DRAWBRIDGE OPERATION REGULATIONS**

1. The authority citation for part 117 continues to read as follows:

**Authority:** 33 U.S.C. 499; 33 CFR 1.05–1(g); Department of Homeland Security Delegation No. 0170.1.

2. § 117.500 is revised to read as follows:

**§ 117.500 Tchefuncta River.**

The draw of the SR 22 Bridge, mile 2.5, at Madisonville, shall open on signal from 7 p.m. to 6 a.m. From 6 a.m. to 7 p.m., the draw need only open on the hour and half hour, except that, from 6 a.m. to 9 a.m. and from 4 p.m. to 7 p.m. Monday through Friday except Federal holidays, the draw need only open on the hour.

Dated: November 6, 2007.

**J.H. Korn,**

*Captain, U.S. Coast Guard, Acting  
Commander, 8th Coast Guard Dist.*

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 117

[CGD08–06–010]

RIN 1625–AA09

#### Drawbridge Operation Regulations; Liberty Bayou, Slidell, LA

**AGENCY:** Coast Guard, DHS.

**ACTION:** Supplemental notice of proposed rulemaking.

**SUMMARY:** The Coast Guard is proposing to change the operating schedule for the State Route 433 (S433) pontoon span bridge across Liberty Bayou, mile 2.0, at Slidell, St. Tammany Parish, Louisiana. The proposed rule would allow the Louisiana Department of Transportation and Development, owner of the bridge, to reduce the hours of manned operation of the bridge in order to make more efficient use of personnel and operating resources.

**DATES:** Comments and related material must reach the Coast Guard on or before January 14, 2008.

**ADDRESSES:** You may mail comments and related material to Commander (dnp), Eighth Coast Guard District, 500 Poydras Street, New Orleans, Louisiana 70130–3310. The Commander, Eighth Coast Guard District, Bridge Administration Branch maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for

inspection or copying at the Bridge Administration office between 7 a.m. and 3 p.m., Monday through Friday except Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Phil Johnson, Bridge Administration Branch, telephone (504) 671–2128.

**SUPPLEMENTARY INFORMATION:**

#### Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking [CGD08–06–010], indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

#### Public Meeting

We do not now plan to hold a public meeting. You may submit a request for a meeting by writing to Commander, Eighth Coast Guard District, Bridge Administration Branch at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

#### Background and Purpose

The Coast Guard previously published a Notice of Proposed Rulemaking in the **Federal Register** [CGD08–06–010] on May 4, 2006 (86 FR 26290). The proposed rule would have changed the notice required for an opening from 12 hours to 4 hours. The Coast Guard did not receive any comments as a result of the Notice of Proposed Rulemaking, but a final rule was not published. Subsequently, the bridge owner requested that the operating regulation for the bridge again be revised so that the bridge will open on signal, except that from 7 p.m. to 7 a.m., the bridge will open on signal if at least 2 hours notice is given.

The Louisiana Department of Transportation and Development has requested that the operating regulation of the S433 pontoon span bridge be changed in order to make more efficient use of operating resources. Currently, the draw of the S433 Bridge opens on signal except that from 9 p.m. to 5 a.m.

the draw will open on signal if at least 12 hours notice is given, as required by 33 CFR 117.469.

Traffic counts indicate that an average of 6000 vehicles cross the bridge daily and approximately 1025, or 17.1% of those, cross between the hours of 7 p.m. and 7 a.m. Bridge tender logs for a three-month period show that the bridge opened 540 times, or an average of 6 times per day, to pass vessels. Of those vessel openings during the three-month period, 56, or 10.2% of them, were between the hours of 7 p.m. and 7 a.m. Most of the boats requesting openings are recreational fishing vessels, recreational powerboats and sailboats that routinely transit this waterway and are able to give advance notice.

Concurrent with the publication of the Notice of Proposed Rulemaking, a Test Deviation [CGD08–07–032] has been issued to allow the Louisiana Department of Transportation and Development to test the proposed schedule and to obtain data and public comments. The test period will be in effect during the entire Notice of Proposed Rulemaking comment period. The Coast Guard will review the logs of the drawbridge and evaluate public comments from this Supplemental Notice of Proposed Rulemaking and the above referenced Test Deviation to determine if a permanent special drawbridge operating regulation is warranted.

The Test Deviation allows the draw of the S433 Bridge to open on signal, except that between 7 p.m. and 7 a.m. daily, the bridge will open on signal if at least 2 hours notice is given.

On November 24, 2006 a Coast Guard Bridge Permit was issued approving the construction of a new swing span bridge to be constructed to replace the existing pontoon span bridge. Upon completion of construction, the new bridge will provide a vertical clearance of 7.59 feet above the 2% flow line. While this vertical clearance will accommodate many small recreational boats, larger vessels will still require an opening of the draw for passage. The schedule proposed in this SNPRM would be carried over to this new bridge.

#### Discussion of Proposed Rule

The proposed rule change to 33 CFR 117.469 would require that, between the hours of 7 p.m. and 7 a.m., a 2-hour notice be given for the Louisiana Department of Transportation and Development to open the draw of the S433 Bridge. This change would reduce the amount of time that a bridge tender would need to man the bridge, making more efficient use of operating resources.