

**Regulation Identification Number**

A regulation identification number (RIN) is assigned to each regulatory action listed in the Unified Agenda of Federal Regulations. The Regulatory Information Service Center publishes the Unified Agenda in April and October of each year. The RIN contained in the heading of this document can be used to cross-reference this action with the Unified Agenda.

**List of Subjects in 23 CFR 655**

Design standards, Grant programs—Transportation, Highways and roads, Incorporation by reference, Signs, Traffic regulations.

**Authority:** (23 U.S.C. 101(a), 104, 105, 109(d), 114(a), 135, 217, 307, 315, and 402(a); sec. 406(a), Pub. L. 102-388, 106 Stat. 1520, 1564; 23 CFR 1.32; and 49 CFR 1.48(b).)

Issued on: July 26, 2004.

**Mary E. Peters,**

*Federal Highway Administrator.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 48**

[REG-120616-03]

RIN 1545-BC08

**Entry of Taxable Fuel**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations relating to the tax on the entry of taxable fuel into the United States. The text of those regulations also serves as the text of these proposed regulations. The regulations affect enterers of taxable fuel, certain other importers, and certain sureties.

**DATES:** Written and electronic comments and requests for a public hearing must be received by October 28, 2004.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG-120616-03), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Alternatively, submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-120616-03), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue,

NW., Washington, DC, or sent electronically, via the IRS Internet site at <http://www.irs.gov/regs> or via the Federal eRulemaking portal at <http://www.regulations.gov> (IRS and REG-120616-03).

**FOR FURTHER INFORMATION CONTACT:**

Concerning submissions, LaNita VanDyke (202) 622-7180; concerning the regulations, Celia Gabrysh (202) 622-3130 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:****Paperwork Reduction Act**

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the Office of Management and Budget, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by September 28, 2004. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the IRS, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information (see below);

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

The collections of information in this proposed regulation are in § 48.4081-3T(c)(2)(iii) and (iv). Section 48.4081-3T(c)(2)(iii) generally provides that an importer of record may avoid tax liability if the importer of record obtains from the enterer a notification certificate, described in 48.4081-5, which contains the enterer's registration number. Section 48.4081-3T(c)(2)(iv) generally provides that a surety bond will not be charged for the tax imposed on the entry of the fuel covered by the

bond, if at the time of entry, the surety has a notification certificate, described in 48.4081-5, which contains the enterer's registration number. These collections of information are required to obtain a tax benefit. The likely respondents are businesses.

*Estimated total annual reporting and/or recordkeeping burden:* 281 hours.

*Estimated average annual burden hours per respondent and/or recordkeeper varies from .25 hour to 2.25 hours, depending on individual circumstances, with an estimated average of 1.25 hours.*

*Estimated number respondents and/or recordkeepers:* 225.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Background**

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Manufacturers and Retailers Excise Taxes Regulations (26 CFR part 48) relating to the tax on the entry of taxable fuel imposed by section 4081. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the amendments.

**Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory flexibility assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. It is hereby certified that the collection of information in these regulations will not have a significant economic impact on a substantial number of small entities. This certification is based on the fact that the time required to request and to furnish a notification certificate is minimal and will not have a significant impact on those small entities. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this

notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. Comments are requested on all aspects of the proposed regulations. In addition, the IRS and Treasury Department specifically request comments on the clarity of the proposed regulations and how they may be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

### Drafting Information

The principal author of these regulations is Celia Gabrysh, Office of Associate Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS, the Treasury Department, and the Bureau of Customs and Border Protection, Department of Homeland Security, participated in their development.

### List of Subjects in 26 CFR Part 48

Excise taxes, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 48 is proposed to be amended as follows:

#### PART 48—MANUFACTURERS AND RETAILERS EXCISE TAXES

**Paragraph 1.** The authority citation for part 48 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** In § 48.4081-1, paragraph (b), the definition of *Enterer* is revised to read as follows:

#### § 48.4081-1 Taxable fuel; definitions.

(The text of the proposed amendment to § 48.4081-1(b) is the same as the text of § 48.4081-1T(b), definition of *enterer*, published elsewhere in this issue of the **Federal Register**.)

**Par. 3.** Section 48.4081-3 is amended by adding paragraphs (c)(2)(ii) through (c)(2)(iv) to read as follows:

#### § 48.4081-3 Taxable fuel; taxable events other than removal at the terminal rack.

(The text of the proposed amendment to § 48.4081-3(c)(2)(ii) through (iv) is the same as the text of § 48.4081-3T(c)(2)(ii) through (iv) published elsewhere in this issue of the **Federal Register**.)

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 04-17450 Filed 7-29-04; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 228

[FRL-7792-7]

#### Ocean Dumping; Proposed Designation of Sites Offshore Palm Beach Harbor, FL and Offshore Port Everglades Harbor, FL

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** EPA today proposes to designate two Ocean Dredged Material Disposal Sites (ODMDSs) in the Atlantic Ocean offshore Southeast Florida, as EPA-approved ocean dumping sites for the disposal of suitable dredged material. One site will be located offshore Palm Beach Harbor, Florida and the other offshore Port Everglades Harbor, Florida. This proposed action is necessary to provide acceptable ocean disposal sites for consideration as an option for dredged material disposal projects in the vicinity of Palm Beach Harbor and Port Everglades Harbor. These proposed site designations are for an indefinite period of time, but the sites will be subject to continuing monitoring to insure that unacceptable adverse environmental impacts do not occur.

**DATES:** Comments must be received on or before September 13, 2004.

**ADDRESSES:** Submit your comments by one of the following methods:

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.
- E-mail:

[mcarthur.christopher@epa.gov](mailto:mcarthur.christopher@epa.gov)

- Fax: (404) 562-9343
- Mail: Coastal Section, EPA Region 4, 61 Forsyth Street, SW, Atlanta, GA 30303. Attn: Christopher McArthur.

The file supporting this proposed designation is available for public inspection at the following locations: EPA Region 4, Sam Nunn Atlanta Federal Center, 61 Forsyth Street, SW, Atlanta, Georgia 30303. Department of the Army, Jacksonville District Corps of Engineers, 701 San Marco Blvd., Jacksonville, FL 32207.

**FOR FURTHER INFORMATION CONTACT:** Christopher J. McArthur, Ocean Dumping Program Coordinator, U.S. Environmental Protection Agency, Region 4, Coastal Section, 61 Forsyth Street, SW, Atlanta, GA 30303, telephone: (404)562-9391, e-mail: [mcarthur.christopher@epa.gov](mailto:mcarthur.christopher@epa.gov).

### SUPPLEMENTARY INFORMATION:

#### A. Background

Section 102(c) of the Marine Protection, Research, and Sanctuaries Act (MPRSA) of 1972, as amended, 33 U.S.C. 1401 *et seq.*, gives the Administrator of EPA the authority to designate sites where ocean disposal may be permitted. On October 1, 1986, the Administrator delegated the authority to designate ocean disposal sites to the Regional Administrator of the Region in which the sites are located. These proposed designations are being made pursuant to that authority.

The EPA Ocean Dumping Regulations promulgated under MPRSA (40 CFR Chapter I, Subchapter H, § 228.4) state that ocean dumping sites will be designated by promulgation in this Part 228. These site designations are being published as proposed rulemaking in accordance with § 228.4(e) of the Ocean Dumping Regulations, which permits the designation of ocean disposal sites for dredged material. Interested persons may participate in this proposed rulemaking by submitting written comments within 45 days of the date of this publication to the address given above.

#### B. Regulated Entities

Entities potentially affected by this action are persons, organizations, or government bodies seeking to dispose of dredged material into ocean waters offshore Port Everglades Harbor and Palm Beach Harbor, Florida, under the MPRSA and its implementing regulations. This proposed rule is expected to be primarily of relevance to (a) parties seeking permits from the U.S. Army Corps of Engineers (COE) to transport dredged material for the purpose of disposal into ocean waters and (b) to the COE itself for its own dredged material disposal projects. Potentially regulated categories and