

that issue will not be further pursued by the IRS.

(k) *Effective date.* This section is applicable for taxable years ending after March 9, 2002. The applicability of this section expires on or before September 5, 2006.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

■ **Par. 3.** The authority citation for part 602 continues to read as follows:

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

■ **Par. 4.** In § 602.101, paragraph (b) is amended by adding an entry in numerical order to the table to read as follows:

**§ 602.101 OMB Control numbers.**

| CFR part or section where identified and described | Current OMB control No. |
|--|-------------------------|
| * * * * *  | * * * * *               |
| (b) * * *  |                         |
| 1.448-2T .....                                     | 1545-1855               |
| * * * * *  | * * * * *               |

**Judith B. Tomaso,**  
*Acting Deputy Commissioner for Services and Enforcement.*

Approved: August 28, 2003.

**Gregory Jenner,**  
*Deputy Assistant Secretary of the Treasury.*  
[FR Doc. 03-22458 Filed 9-3-03; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Coast Guard**

**33 CFR Part 165**

[CGD13-03-029]

RIN 1625-AA00

**Security and Safety Zones; Barge BEAUFORT 20, Explosive On-Load and Transit, Puget Sound, WA**

**AGENCY:** Coast Guard, DHS.

**ACTION:** Temporary final rule.

**SUMMARY:** The Coast Guard is establishing temporary security and safety zones around the Barge BEAUFORT 20 during an explosive on-load and transit in the waters of Puget Sound, WA. The Coast Guard is taking this action to safeguard the public from hazards associated with the loading and transit of explosives and to safeguard

the Barge BEAUFORT 20 from sabotage, other subversive acts, or accidents.

Entry into these temporary security and safety zones will be prohibited unless you have permission from the Captain of the Port, Puget Sound.

**DATES:** This rule is effective from 6 a.m. Pacific Daylight Time on August 22, 2003 to 6 a.m. Pacific Daylight Time September 11, 2003.

**ADDRESSES:** Documents indicated in this preamble as being available in the docket are part of docket CGD13-03-029 and are available for inspection or copying at U.S. Coast Guard Marine Safety Office Puget Sound, 1519 Alaskan Way South, Building 1, Seattle, Washington 98134. Normal office hours are between 8 a.m. and 4 p.m., Monday through Friday, except federal holidays  
**FOR FURTHER INFORMATION CONTACT:** LT J. R. Morgan, c/o Captain of the Port Puget Sound, 1519 Alaskan Way South, Seattle, Washington 98134, (206) 217-6230.

**SUPPLEMENTARY INFORMATION:**

**Regulatory Information**

We did not publish a notice of proposed rulemaking (NPRM) for this regulation. Under 5 U.S.C. 553(b)(B) and (d)(3), the Coast Guard finds that good cause exists for not publishing an NPRM and for making this rule effective less than 30 days after publication in the **Federal Register**. Publishing a NPRM would be contrary to public interest since immediate action is necessary to safeguard vessels and persons that may be transiting in the vicinity of the Barge BEAUFORT 20 and to protect the BEAUFORT 20. Alaska Marine Lines, the barge owner, was unable to provide the Coast Guard with sufficient details regarding this explosive on-load and transit until less than 30 days prior to the date of the loading. If normal notice and comment procedures were followed, this rule would not become effective until after the date of the explosive loading. For this reason, following normal rulemaking procedures in this case would be impracticable and contrary to the public interest.

**Background and Purpose**

The Coast Guard has determined that it is necessary to establish a temporary security and safety zone around the barge BEAUFORT 20 due to the hazards associated with the handling and transit of explosives. These security and safety zones are required in order to minimize the dangers that the explosive on-load and transit may present to persons and vessels transiting in the vicinity of the BEAUFORT 20. These dangers include,

but are not limited to, combustion, explosion and deflagration.

**Discussion of Rule**

The Coast Guard is adopting a temporary security and safety zone regulation on Puget Sound, WA, around the Barge BEAUFORT 20. The Coast Guard has determined that it is necessary to restrict access to an area within a 1500 yard radius around the Barge BEAUFORT 20 while anchored at a position approximately 3 nautical miles due East of Vendovi Island at 48 degrees, 37 minutes North by 122 degrees, 31.25 minutes West. In addition, the BEAUFORT 20 will transit from Naval Magazine Indian Island to the anchorage located east of Vendovi Island. Accordingly, it is necessary to restrict access to an area within a 200-yard radius around the Barge BEAUFORT 20 while it is underway. The Coast Guard, through this action, intends to promote the security and safety of persons and vessels in the vicinity of the BEAUFORT 20. Entry into this zone will be prohibited unless authorized by the Captain of the Port. Coast Guard personnel will enforce this security and safety zone and may be assisted by other federal, state, or local agencies.

**Regulatory Evaluation**

This 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 (DHS). We expect the economic impact of this rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary. This expectation is based on the fact that the regulated area established by the regulation would encompass a small area that should not impact commercial or recreational traffic. For the above reasons, the Coast Guard does not anticipate any significant economic impact.

**Small Entities**

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this 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 rule will not have a significant economic impact on a substantial number of small entities. We expect the economic impact of this rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary. This expectation is based on the fact that the regulated area established by the regulation would encompass a small area that should not impact commercial or recreational traffic. For the above reasons, the Coast Guard does not anticipate any significant economic impact.

#### 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 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 person listed in the (FOR FURTHER INFORMATION CONTACT.) section.

#### Collection of Information

This rule calls 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 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 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 rule will 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 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 rule under Executive Order 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not create an environmental risk to health or risk to safety that may disproportionately affect children.

#### Indian Tribal Governments

This rule does not have tribal implications under Executive Order 13175, Consultation and Coordination with Indian Tribal Governments, because it does 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 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.

#### Environment

The Coast Guard's preliminary review indicates this rule is categorically excluded from further environmental documentation under figure 2-1, paragraph 34(g) of Commandant Instruction M16475.1D. The environmental analysis and Categorical Exclusion Determination will be prepared and be available in the docket for inspection and copying where indicated under ADDRESSES. All

standard environmental measures remain in effect.

#### List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and record keeping requirements, Security measures, Waterways.

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

#### PART 165—REGULATED NAVIGATION AREAS AND LIMITED ACCESS AREAS

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

**Authority:** 33 U.S.C. 1226, 1231; 46 U.S.C. Chapter 701; 50 U.S.C. 191, 195; 33 CFR 1.05-1(g), 6.04-1, 6.04-6, and 160.5; Pub. L. 107-295, 116 Stat. 2064; Department of Homeland Security Delegation No. 0170.1.

■ 2. From 6 a.m. Pacific Daylight Time (PDT) on August 22, 2003, to 6 p.m. (PDT) September 11, 2003, a temporary § 165.T13-019 is added to read as follows:

#### § 165.T13-019 Security and Safety Zone Regulations, Barge BEAUFORT 20, Explosive On-Load and Transit, Puget Sound, WA.

(a) *Location.* The following areas in navigable waters of the United States in Puget Sound east of 123 degrees, 30 minutes West Longitude [Datum: NAD 1983] are security and safety zones:

(1) All waters within a 1500-yard radius of the Barge BEAUFORT 20 while at anchor. The BEAUFORT 20 will anchor in Padilla Bay at approximately 48 degrees, 37 minutes North by 122 degrees, 31.25 minutes West, [Datum: NAD 1983].

(2) All waters within a 200-yard radius of the Barge BEAUFORT 20 while underway from Naval Magazine Indian Island to the anchorage located at the coordinates indicated in paragraph (a)(1) of this section.

(b) *Regulations.* In accordance with the general regulations in 33 CFR part 165, subparts C and D, this section applies to any person or vessel in the navigable waters of the United States. No person or vessel may enter or remain in the security and safety zones established by this section, unless authorized by the Captain of the Port or his designated representatives. Vessels and persons granted authorization to enter the security and safety zone shall obey all lawful orders or directions of the Captain of the Port or his designated representative. The Captain of the Port may be assisted by other federal, state, or local agencies in enforcing this section pursuant to 33 CFR 6.04-11.

(c) *Effective period.* This section applies from 6 a.m. (PDT) August 22,

2003, through 6 p.m. (PDT) on September 11, 2003.

Dated: August 20, 2003.

D. Ellis,

Captain, Coast Guard, Captain of the Port, Puget Sound.

[FR Doc. 03-22464 Filed 9-3-03; 8:45 am]

BILLING CODE 4910-15-U

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[CA 287-0410a; FRL-7548-3]

**Revisions to the California State Implementation Plan, Kern County Air Pollution Control District and San Joaquin Valley Unified Air Pollution Control District**

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

**ACTION:** Direct final rule.

**SUMMARY:** EPA is taking direct final action to approve revisions to the Kern County Air Pollution Control District (KCAPCD) and San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD) portions of the California State Implementation Plan (SIP). The KCAPCD revisions concern the emission of particulate matter (PM-10) from agricultural burning and prescribed burning. The SJVUAPCD revision concerns the emission of nitrogen

oxides (NOX) from lime kilns. We are approving local rules that regulate these emission sources under the Clean Air Act as amended in 1990 (CAA or the Act).

**DATES:** This rule is effective on November 3, 2003 without further notice, unless EPA receives adverse comments by October 6, 2003. If we receive such comments, we will publish a timely withdrawal in the **Federal Register** to notify the public that this rule will not take effect.

**ADDRESSES:** Mail or e-mail comments to Andy Steckel, Rulemaking Office Chief (AIR-4), U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105; [steckel.andrew@epa.gov](mailto:steckel.andrew@epa.gov).

You can inspect copies of the submitted rule revisions and EPA's technical support documents (TSDs) at our Region IX office during normal business hours. You may also see copies of the submitted rule revisions and TSDs at the following locations:

Environmental Protection Agency, Air Docket (6102), Ariel Rios Building, 1200 Pennsylvania Avenue, NW., Washington DC 20460.

California Air Resources Board, Stationary Source Division, Rule Evaluation Section, 1001 "I" Street, Sacramento, CA 95814.

Kern County Air Pollution Control District, 2700 "M" Street, Suite 302, Bakersfield, CA 93301.

San Joaquin Valley Unified Air Pollution Control District, 1990 East Gettysburg Street, Fresno, CA 93726.

A copy of the rule may also be available via the Internet at <http://www.arb.ca.gov/drdb/drdbltx.htm>. Please be advised that this is not an EPA website and may not contain the same version of the rule that was submitted to EPA.

**FOR FURTHER INFORMATION CONTACT:** Al Petersen, Rulemaking Office (AIR-4), U.S. Environmental Protection Agency, Region IX; (415) 947-4118.

**SUPPLEMENTARY INFORMATION:** Throughout this document, "we," "us" and "our" refer to EPA.

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**I. The State's Submittal**

*A. What Rules Did the State Submit?*

Table 1 lists the rules we are approving with the date that they were adopted by the local air agencies and submitted by the California Air Resources Board (CARB).

TABLE 1.—SUBMITTED RULES

| Local agency   | Rule No. | Rule title                                | Adopted or amended     | Submitted |
|----------------|----------|---|------------------------|-----------|
| KCAPCD .....   | 417      | Agricultural and Prescribed Burning ..... | 03/13/03 Amended ..... | 06/05/03  |
| SJVUAPCD ..... | 4313     | Lime Kilns .....                          | 03/27/03 Adopted ..... | 06/05/03  |

On July 1, 2003, this submittal was found to meet the completeness criteria in 40 CFR part 51, appendix V, which must be met before formal EPA review.

*B. Are There Other Versions of These Rules?*

We approved KCAPCD Rule 417 into the SIP on August 19, 1999 (64 FR 45170), originally adopted on April 18, 1972. SJVUAPCD Rule 4313 is a new rule.

*C. What Is the Purpose of the Submitted Rule or Rule Revisions?*

NO<sub>x</sub> helps produce ground-level ozone, smog and particulate matter, which harm human health and the environment. Section 110(a) of the CAA requires states to submit regulations that control NO<sub>x</sub> and particulate matter emissions.

The purpose of the revisions to KCAPCD Rule 417 is to make the following changes:

- Added are 19 new definitions.
- Added is the concept of a marginal-burn day, where limited burning would be allowed when conditions are close to those of a permissive-burn day.
- Added is 48-hour forecast, in addition to the present 72-hour outlook.
- Added are the Smoke Management Guidelines promulgated under title 17, California Code of Regulations (CCR) (September 18, 2001). These guidelines require that smoke management plans be prepared for prescribed burning of greater than 10 acres, with additional plan requirements at the 100-acre and 250-acre thresholds.
- Meteorological criteria for permissive-burn days in the Mohave Desert Air Basin are incorporated by

reference from title 17, CCR, section 80311 (September 18, 2001).

- Deleted is the exemption to do Range Improvement Burning on a no-burn day if over 50% is brush-treated.

The purpose of new SJVUAPCD Rule 4313 is to regulate NO<sub>x</sub> emissions from lime kilns.

**II. EPA's Evaluation and Action**

*A. How Is EPA Evaluating the Rules?*

Generally, SIP rules must be enforceable (see section 110(a) of the CAA) and must not relax existing requirements (see sections 110(l) and 193).

Section 189(a) of the CAA requires moderate nonattainment areas with significant PM-10 sources to adopt reasonably available control measures (RACM), including reasonably available