

welcome additional comments on all these issues, including specific suggestions on how the regulations could best provide the appropriate level of protection based upon the potential risks consistent with the authorities provided in the PPA.

#### Public Forums

In order to provide additional opportunities for the public to comment on the proposed rule, APHIS held public forums on the proposal in Davis, CA, on October 28, 2008; in Kansas City, MO, on October 30, 2008; and Riverdale, MD, on November 13, 2008. APHIS intends to hold one additional public forum on the proposed rule during the extended public comment period. The time and place of the public forum will be announced in the **Federal Register**.

**Authority:** 7 U.S.C. 7701–7772 and 7781–7786; 31 U.S.C. 9701; 7 CFR 2.22, 2.80, and 371.3.

Done in Washington, DC, this 13th day of January 2009.

**Cindy J. Smith,**

*Administrator, Animal and Plant Health Inspection Service.*

[FR Doc. E9–905 Filed 1–15–09; 8:45 am]

**BILLING CODE 3410–34–P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### 14 CFR Part 71

[Docket No. FAA–2008–1229; Airspace Docket No. 08–ASW–26]

#### Proposed Amendment of Class E Airspace; Natchitoches, LA

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of proposed rulemaking (NPRM).

**SUMMARY:** This action proposes to amend Class E airspace at Natchitoches, LA. Additional controlled airspace is necessary to accommodate new Standard Instrument Approach Procedures (SIAPs) at Natchitoches Regional Airport, Natchitoches, LA. The FAA is taking this action to enhance the safety and management of Instrument Flight Rules (IFR) aircraft operations at Natchitoches Regional Airport.

**DATES:** 0901 UTC. Comments must be received on or before March 2, 2009.

**ADDRESSES:** Send comments on this proposal to the U.S. Department of Transportation, Docket Operations, 1200 New Jersey Avenue, SE., West Building Ground Floor, Room W12–140,

Washington, DC 20590–0001. You must identify the docket number FAA–2008–1229/Airspace Docket No. 08–ASW–26, at the beginning of your comments. You may also submit comments on the Internet at <http://www.regulations.gov>. You may review the public docket containing the proposal, any comments received, and any final disposition in person in the Dockets Office between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The Docket Office (telephone 1–800–647–5527), is on the ground floor of the building at the above address.

**FOR FURTHER INFORMATION CONTACT:** Scott Enander, Central Service Center, Operations Support Group, Federal Aviation Administration, Southwest Region, 2601 Meacham Blvd., Fort Worth, TX 76193–0530; telephone: (817) 222–5582.

#### SUPPLEMENTARY INFORMATION:

##### Comments Invited

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments, as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, economic, environmental, and energy-related aspects of the proposal. Communications should identify both docket numbers and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit with those comments a self-addressed, stamped postcard on which the following statement is made: “Comments to Docket No. FAA–2008–1229/Airspace Docket No. 08–ASW–26.” The postcard will be date/time stamped and returned to the commenter.

##### Availability of NPRMs

An electronic copy of this document may be downloaded through the Internet at <http://www.regulations.gov>. Recently published rulemaking documents can also be accessed through the FAA’s Web page at [http://www.faa.gov/airports\\_airtraffic/air\\_traffic/publications/airspace\\_amendments/](http://www.faa.gov/airports_airtraffic/air_traffic/publications/airspace_amendments/).

Additionally, any person may obtain a copy of this notice by submitting a request to the Federal Aviation Administration (FAA), Office of Air Traffic Airspace Management, ATA–400, 800 Independence Avenue, SW.,

Washington, DC 20591, or by calling (202) 267–8783. Communications must identify both docket numbers for this notice. Persons interested in being placed on a mailing list for future NPRMs should contact the FAA’s Office of Rulemaking (202) 267–9677, to request a copy of Advisory Circular No. 11–2A, Notice of Proposed Rulemaking Distribution System, which describes the application procedure.

#### The Proposal

This action proposes to amend Title 14, Code of Federal Regulations (14 CFR), Part 71 by adding additional Class E airspace for SIAPs operations at Natchitoches Regional Airport, Natchitoches, LA. The area would be depicted on appropriate aeronautical charts.

Class E airspace areas are published in Paragraph 6005 of FAA Order 7400.9S, dated October 3, 2008, and effective October 31, 2008, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document would be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore, (1) is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. The FAA’s authority to issue rules regarding aviation safety is found in Title 49 of the U.S. Code. Subtitle 1, Section 106 describes the authority of the FAA Administrator. Subtitle VII, Aviation Programs, describes in more detail the scope of the agency’s authority. This rulemaking is promulgated under the authority described in Subtitle VII, Part A, Subpart I, Section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of airspace necessary to ensure the safety of aircraft and the efficient use of airspace. This regulation is within the scope of that authority as it would add additional controlled airspace at

Natchitoches Regional Airport,  
Natchitoches, LA.

#### List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference,  
Navigation (Air).

#### The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR Part 71 as follows:

#### PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIRWAYS; ROUTES; AND REPORTING POINTS

1. The authority citation for Part 71 continues to read as follows:

**Authority:** 49 U.S.C. 106(g); 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

##### § 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9S, Airspace Designations and Reporting Points, dated October 3, 2008, and effective October 31, 2008, is amended as follows:

*Paragraph 6005 Class E Airspace areas extending upward from 700 feet or more above the surface of the earth.*

\* \* \* \* \*

##### ASW LA E5 Natchitoches, LA [Amended]

Natchitoches Regional Airport  
(Lat. 31°44'09" N., long. 93°05'57" W.)

That airspace extending upward from 700 feet above the surface within a 6.6-mile radius of Natchitoches Regional Airport, and within 4 miles each side of the 166° bearing from the airport extending from the 6.6-mile radius to 11.4 miles northeast of the airport.

\* \* \* \* \*

Issued in Fort Worth, TX, on January 7, 2009.

**Walter L. Tweedy,**

*Acting Manager, Operations Support Group,  
ATO Central Service Center.*

[FR Doc. E9–822 Filed 1–15–09; 8:45 am]

BILLING CODE 4910–13–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 41

[Reg–116699–07]

RIN 1545–BG63

#### Highway Use Tax; Sold Vehicles and Electronic Filing

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

#### **ACTION:** Notice of Proposed Rulemaking.

**SUMMARY:** This document contains proposed regulations that provide guidance on mandatory electronic filing of Form 2290, “Heavy Highway Vehicle Use Tax Return,” for 25 or more vehicles; credits or refunds for sold, destroyed or stolen vehicles; and paying tax on the use of certain second-hand vehicles. The regulations reflect changes to the law made by the American Jobs Creation Act of 2004. The regulations would affect owners and operators of highway motor vehicles with a taxable gross weight of 55,000 pounds or more.

**DATES:** Written or electronic comments and requests for a public hearing must be received by April 16, 2009.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–116699–07), Room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered to: CC:PA:LPD:PR Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG–116699–07), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG–116699–07).

#### **FOR FURTHER INFORMATION CONTACT:**

Concerning the proposed regulations, Taylor Cortright, (202) 622–3130; concerning submissions of comments and requests for a public hearing, [Oluwafunmilayo.P.Taylor@irs.counsel.treas.gov](mailto:Oluwafunmilayo.P.Taylor@irs.counsel.treas.gov), or (202) 622–7180 (not toll-free numbers).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

This document contains proposed amendments to the Excise Tax on Use of Certain Highway Motor Vehicles (26 CFR Part 41) under section 4481 of the Internal Revenue Code (Code). Section 4481 was amended by section 867 of the American Jobs Creation Act of 2004, Public Law 108–357 (118 Stat. 1418) to require electronic filing of a return for 25 or more highway motor vehicles, allow a proration of the tax for vehicles that are sold, and eliminate the ability to pay the tax in installments.

##### **Explanation of Provisions**

Section 4481 imposes an annual tax on the use of highway vehicles with a taxable gross weight of 55,000 pounds or more. For this purpose, the tax year is from July 1 to the following June 30. For vehicles used in July, the tax is due on August 31 and is filed on Form 2290, “Heavy Highway Vehicle Use Tax

Return.” For vehicles first used in later months of the tax year, the tax is prorated. Thus, for example, for a vehicle that is not used in July but is used in August, the tax is 11/12 of the full rate and the return is due September 30. After a return is filed with the IRS, the IRS will return Schedule 1 of Form 2290 to the taxpayer as proof of payment of the tax. Under 23 U.S.C. 141, state governments are required to receive proof of payment of the tax as a condition of registering a vehicle for highway use.

Section 4481(e), as added by the American Jobs Creation Act, provides that any taxpayer that files a highway use tax return for 25 or more vehicles for any taxable period must file the return electronically. The proposed regulations provide that submitting a Form 2290 for 25 or more vehicles on paper rather than electronically constitutes a failure to file for purposes of the penalty under section 6651. In addition, if a Form 2290 for 25 or more vehicles is filed on paper rather than electronically, the regulations provide that the IRS will not return to the taxpayer the Schedule 1 (Form 2290), which is necessary to register the vehicle with the State. The regulations provide guidance on the vehicles that are taken into account in determining whether the “25 or more” requirement applies.

The regulations provide guidance for claiming a credit or refund of the statutory overpayment upon the sale of a vehicle. The regulations also clarify that the triggering event for overpayments, and hence the ability to claim a prorated credit or refund of tax paid, is the sale, destruction, or theft of a vehicle.

The regulations clarify that when a vehicle is sold during a tax period, separate and prorated taxes are imposed on the use of the vehicle before the sale and the use after the sale. The regulations provide rules for the computation of these taxes.

##### **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 assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations.

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that this regulation will not have a significant economic impact on a substantial number of small entities. The regulations affect owners and