Par. 2. Section 31.3221–4 is added under the undesignated centerheading ''Tax on Employers'' to read as follows:

§ 31.3221–4 Exception from supplemental tax.

(a) *General rule.* Section 3221(d) provides an exception from the excise tax imposed by section 3221(c). Under this exception, the excise tax imposed by section 3221(c) does not apply to an employer with respect to employees who are covered by a supplemental pension plan, as defined in paragraph (b) of this section, that is established pursuant to an agreement reached through collective bargaining between the employer and employees, within the meaning of paragraph (c) of this section.

(b) *Definition of supplemental pension plan*—(1) *In general.* A plan is a supplemental pension plan covered by the section 3221(d) exception described in paragraph (a) of this section only if it meets the requirements of paragraphs (b)(2) through (4) of this section.

(2) *Pension benefit requirement.* A plan is a supplemental pension plan within the meaning of this paragraph (b) only if the plan is a pension plan within the meaning of § 1.401–1(b)(1)(i) of this chapter. Thus, a plan is a supplemental pension plan only if the plan provides for the payment of definitely determinable benefits to employees over a period of years, usually for life, after retirement. A plan need not be funded through a qualified trust that meets the requirements of section 401(a) or an annuity contract that meets the requirements of section 403(a) in order to meet the requirements of this paragraph (b)(2). A plan that is a profit-sharing plan within the meaning of § 1.401–1(b)(1)(ii) of this chapter or a stock bonus plan within the meaning of § 1.401–1(b)(1)(iii) of this chapter is not a supplemental pension plan within the meaning of this paragraph (b).

(3) *Railroad Retirement Board determination with respect to the plan.* A plan is a supplemental pension plan within the meaning of this paragraph (b) with respect to an employee only during any period for which the Railroad Retirement Board has made a determination under 20 CFR 216.42(d) that the plan is a private pension, the payments from which will result in a reduction in the employee's supplemental annuity payable under 45 U.S.C. 231a(b). A plan is not a supplemental pension plan for any time period before the Railroad Retirement Board has made such a determination, or after that determination is no longer in force.

(4) *Other requirements.* [Reserved]

(c) *Collective bargaining agreement.* A plan is established pursuant to a collective bargaining agreement with respect to an employee only if, in accordance with the rules of § 1.410(b)–6(d)(2) of this chapter, the employee is included in a unit of employees covered by an agreement that the Secretary of Labor finds to be a collective bargaining agreement between employee representatives and one or more employers, provided that there is evidence that retirement benefits were the subject of good faith bargaining between employee representatives and the employer or employers.

(d) *Substitute section 3221(d) excise tax.* Section 3221(d) imposes an excise tax on any employer who has been excepted from the excise tax imposed under section 3221(c) by the application of section 3221(d) and paragraph (a) of this section with respect to an employee. The excise tax is equal to the amount of the supplemental annuity paid to that employee under section 2(b) of the Railroad Retirement Act of 1974 (88 Stat. 1305), plus a percentage thereof determined by the Railroad Retirement Board to be sufficient to cover the administrative costs attributable to such payments under section 2(b) of that Act.

(e) *Effective date.* This section is effective October 1, 1998.

Michael P. Dolan,

Deputy Commissioner of Internal Revenue.

[FR Doc. 98–25341 Filed 9–22–98; 8:45 am]

BILLING CODE 4830–01–U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117

[CGD8–96–049]

RIN 2115–AE47

Drawbridge Operation Regulation; Back Bay of Biloxi, MS

AGENCY: Coast Guard, DOT.

ACTION: Notice of supplemental proposed rulemaking.

SUMMARY: The Coast Guard proposes a change to the regulation governing the operation of the bascule span Popps Ferry Road Bridge across the Back Bay of Biloxi, mile 8.0, in Biloxi, Harrison County, Mississippi. This supplemental proposal is the result of comments on the notice of proposed rulemaking. The proposal would permit the draw to remain closed to navigation from 7:30 a.m. to 9 a.m., 11:30 a.m. to 1:30 p.m. and from 4:30 p.m. to 6 p.m., Monday through Friday, except Federal holidays.

DATES: Comments must be received on or before November 23, 1998.

ADDRESSES: You may mail comments to Commander (ob), Eighth Coast Guard District, 501 Magazine Street, New Orleans, Louisiana 70130–3396, or deliver them to room 1313 at the same address between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

The Commander, Eighth Coast Guard District, Bridge Administration Branch maintains the public docket for this rulemaking. Comments, and documents as indicated in this preamble will become part of this docket and will be available for inspection or copying at the address given above, between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Mr. Phil Johnson, Bridge Administration Branch, at the address given above, telephone (504) 589–2965.

SUPPLEMENTARY INFORMATION:

Requests for Comments

The Coast Guard encourages interested parties to participate in this rulemaking by submitting written data, views, or arguments. Persons submitting comments should include their names and addresses, identify this rulemaking (CGD 08–96–049) and the specific section of this document to which each comment applies, and give the reason for each comment. Please submit two copies of all comments and attachments in an unbound format, no larger that 8½ by 11 inches, suitable for copying and electronic filing. Persons wanting acknowledgment of receipt of comments should enclose stamped, self-addressed postcards or envelopes.

The Coast Guard will consider all comments received during the comment period. It may change this proposed rule in view of the comments.

The Coast Guard plans no public hearing. Persons may request a public hearing by writing to the Eighth Coast Guard District at the address under **ADDRESSES.** The request should include the reasons why a hearing would be beneficial. If it is determined that the opportunity for oral presentations will aid this rulemaking, the Coast Guard will hold a public hearing at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

The Coast Guard published a notice of proposed rulemaking on November 20, 1996 (61 FR 59047). The proposed rule would have permitted the draw to remain closed to navigation from 7:30 a.m. to 9 a.m., 11:30 a.m. to 1:30 p.m.

and from 4:30 p.m. to 6 p.m., Monday through Friday, except Federal holidays.

Comments received prompted the Coast Guard to reevaluate the proposal. Nine letters were received in response to the public notice. National Marine Fisheries stated in one letter that the proposal would not adversely affect fishery resources and offered neither support nor objection. One letter did not object to nor support the proposal, but suggested a change to the times in the proposed rule. Four letters were in opposition to the proposed rule for certain specific reasons as follows: one letter of objection stated that there is no safe area for a towboat and barges to wait for the opening; the second letter was from a paving company which stated that the regulation would severely restrict its raw material shipments, causing work delays and ultimately increasing costs; the third letter was from a construction company, stating that delays in shipments of materials would increase operating costs; the fourth letter from another construction company stated that costs of delays of towboats to construction sites would be significant.

Three other letters stated opposition to the proposal based on the previous poor condition of the bridge which restricted transits to daylight hours. Obsolete, worn-out components of the lift mechanism often limited operation of the bridge to one bascule span which significantly reduced the width of the waterway. During periods when only one bascule span was operable, vessel traffic was only able to transit the bridge during daylight hours for safety reasons. Thus, the proposed rule would have more severely limited the times that vessels could have passed through the bridge. Additionally, tugs with double-wide tows had to break down into single-wide tows to transit the restricted opening of the bridge. It is believed that this condition prompted a significant portion of objections from waterway users. The operating machinery of the bridge has recently been replaced and the bridge is now fully operational. Therefore, the bridge is operated 24 hours per day, and waterway users may now safely transit the bridge at night. The Coast Guard believes that interested parties should have another opportunity to comment on the proposed change before a decision is made.

Discussion of Proposed Rule

The Coast Guard is considering changing the regulation governing the operation of the Popps Ferry Road bridge across the Back Bay of Biloxi, mile 8.0, in Biloxi, Harrison County, Mississippi to permit the draw to remain closed to navigation from 7:30 a.m. to 9 a.m., 11:30 a.m. to 1:30 p.m. and from 4:30 p.m. to 6 p.m., Monday through Friday, except Federal holidays. Presently, the draw of the bridge opens on signal. The proposed regulation would allow for the free flow of vehicular traffic, while still serving the reasonable needs of navigational interests.

The drawbridge is a double leaf bascule span structure. Vertical clearance of the bridge is 24 feet above mean high water in the closed-to-navigation position and unlimited to the open-to-navigational position. Horizontal clearance is 180 feet. Navigation on the waterway consists of tugs with tows, commercial fishing vessels and recreational craft. Vehicular traffic crossing the bridge during peak rush hour traffic periods has increased significantly during recent years. Additionally, since the City of Biloxi is bisected by the Popps Ferry Road Bridge, openings during rush hour traffic periods paralyze vehicular traffic movement. This is the only route available to mid-city commuters without taking a 15-mile detour via Interstate 10 East to Interstate 110 South, thence U.S. 90 west to Popps Ferry Road on the south side of the Back Bay of Biloxi.

Data provided by the Harrison County Board of Supervisors show that from May 1994 through May 1995, the number of vessels that passed the bridge during the proposed 7:30 a.m. to 9 a.m. closure period averaged 0.4 vessels daily, the number of vessels that passed the bridge during the proposed 11:30 a.m. to 1:30 p.m. closure period averaged 0.5 vessels daily and the number of vessels that passed the bridge during the proposed 4:30 p.m. to 6 p.m. closure period averaged 0.4 vessels daily. Vehicular traffic that crosses the bridge during the proposed closure period of 7:30 a.m. to 9 a.m. average approximately 268 daily; from 11:30 a.m. to 1:30 p.m., 860 daily and from 4:30 p.m. to 6 p.m. 540 daily. While vessel traffic through this bridge remains relatively constant, vehicular traffic is steadily increasing as development in the area occurs. This change in drawbridge operating regulations will provide relief for congested vehicular traffic during these periods while still providing for the reasonable needs of navigation.

Regulatory Evaluation

This proposal is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential cost and benefits under section 6(a)(3) of that order. It has not been reviewed by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979).

The Coast Guard expects the economic impact of this proposal to be so minimal that a full Regulatory Evaluation under paragraph 10(e) of the regulatory policies and procedures of DOT is unnecessary. This is because the number of vessels impaired during the proposed closed-to-navigation periods is minimal. Commercial fishing vessels still have ample opportunity to transit this waterway before and after the peak vehicular traffic periods as is their customary practice.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider whether this proposal, if adopted, will have a significant economic impact on a substantial number of small entities. ''Small entities'' may include 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 proposed rule considers the needs of local commercial fishing vessels, as the study of vessels passing the bridge included such commercial vessels. These local commercial fishing vessels will still have the ability to pass the bridge in the early morning, early afternoon and evening hours. Thus, the economic impact is expected to be minimal. Additionally, there is no indication that other waterway users would suffer any type of economic hardship if they are precluded from transiting the waterway during the hours that the draw is scheduled to remain in the closed-to-navigation position. Therefore, the Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule, if adopted, will not have a significant economic impact on a substantial number of small entities. If, however, you think that your business or organization qualifies as a small entity and that this proposed rule will have a significant impact on your business or organization, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and in what way and to what degree this proposed rule will economically affect it.

Collection of Information

This proposed rule does not provide for a collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Federalism

The Coast Guard has analyzed this proposed rule under the principles and criteria contained in Executive Order 12612 and has determined that this proposed rule does not have sufficient implications for federalism to warrant the preparation of a Federalism Assessment. The authority to regulate the permits of bridges over the navigable waters of the U.S. belongs to the Coast Guard by Federal statutes.

Environment

The Coast Guard considered the environmental impact of this proposed rule and concluded that under Figure 2–1, paragraph 32(e) of Commandant Instruction M16475.1C, this proposed rule is categorically excluded from further environmental documentation. A ''Categorical Exclusion Determination'' is available in the docket for inspection or copying where indicated under **ADDRESSES**.

List of Subjects in 33 CFR Part 117

Bridges.

For the reasons set out in the preamble, the Coast Guard proposes to amend Part 117 of Title 33, Code of Federal Regulations, 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; 49 CFR 1.46; 33 CFR 1.05–1(g); section 117.255 also issued under the authority of Pub. L. 102–587, 106 Stat. 5039.

2. Add § 117.675(c) to read as follows:

§ 117.675 Back Bay of Biloxi.

* * * * *

(c) The draw of the Popps Ferry Road bridge, mile 8.0, at Biloxi, shall open on signal; except that, from 7:30 a.m. to 9 a.m., from 11:30 a.m. to 1:30 p.m. and from 4:30 p.m. to 6 p.m. Monday through Friday, except Federal holidays, the draw need not be opened for passage of vessels. The draw shall open at any time for a vessel in distress.

Dated: September 14, 1998.

A.L. Gerfin, Jr.,

Captain, U.S. Coast Guard, Acting Commander, Eighth Coast Guard District.

[FR Doc. 98–25463 Filed 9–22–98; 8:45 am]

BILLING CODE 4910–15–M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[AK10–1–7022b; FRL–6163–1]

Approval and Promulgation of State Implementation Plans: Alaska

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA is approving the State Implementation Plan (SIP) revision submitted by the State of Alaska for the purpose of revising the mobile source category of the 1990 base year inventory. The SIP revision was submitted by the State when an improved model for estimating mobile source emissions became available. In the Final Rules section of this **Federal Register**, the EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal amendment and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this action, no further activity is contemplated in relation to this rule. If the EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time.

DATES: Comments must be received in writing by October 23, 1998.

ADDRESSES: Written comments should be addressed to Montel Livingston, Environmental Protection Specialist, Office of Air Quality (OAQ–107), at the EPA Regional Office listed below. Copies of the documents of the state submittal are available at the following addresses for inspection during normal business hours. Interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day. Environmental Protection Agency, Region 10, Office of Air Quality, 1200 Sixth Avenue, Seattle, WA 98101, and the Alaska Department of Environmental Conservation, 410 Willoughby, Room 105, Juneau, Alaska.

FOR FURTHER INFORMATION CONTACT: Joan Cabreza, Environmental Scientist, Office of Air Quality (OAQ–107), EPA, 1200 Sixth Avenue, Seattle, WA 98101, (206) 553–8505.

SUPPLEMENTARY INFORMATION: For additional information. See the Direct Final rule which is located in the Rules section of this **Federal Register**.

Dated: September 4, 1998.

Randall F. Smith,

Acting Regional Administrator, Region 10.

[FR Doc. 98–25319 Filed 9–22–98; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[CA 206–0095b; FRL–6164–7]

Approval and Promulgation of State Implementation Plans; California State Implementation Plan Revision, San Diego County Air Pollution Control District

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is approving a revision to the California State Implementation Plan (SIP) submitted by the California Air Resources Board (CARB). The revision consists of nine volatile organic compound (VOC) negative declarations from the San Diego County Air Pollution Control District (SDCAPCD). The intended effect of this action is to include these negative declarations in the SIP and to meet the requirements of the Clean Air Act, as amended in 1990 (CAA or the Act). In the Final Rules Section of this **Federal Register**, EPA is approving the state's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision and anticipates no adverse comments. A rationale for this approval is set forth in the direct final rule. If no adverse comments are received, no further activity is contemplated. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period. Any parties interested in commenting should do so at this time.

DATES: Written comments must be received by October 23, 1998.

ADDRESSES: Comments must be addressed to: Andrew Steckel, Chief, Rulemaking Office (AIR–4), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105–3901.

Copies of the negative declarations are available for public inspection at EPA's