period, then the plan must inform a provider with respect to a qualified beneficiary for whom payment has not been received that the qualified beneficiary is covered but that the coverage is subject to retroactive termination if timely payment is not made. Similarly, if the plan cancels coverage if it has not received payment by the first day of a period of coverage but retroactively reinstates coverage if payment is made by the end of the grace period for that period of coverage, then the plan must inform the provider that the qualified beneficiary currently does not have coverage but will have coverage retroactively to the first date of the period if timely payment is made. (See paragraph (b) of Q&A–3 in § 54.4980B–6 for similar rules that the plan must follow in confirming coverage during the election period.)

(d) If timely payment is made to the plan in an amount that is not significantly less than the amount the plan requires to be paid for a period of coverage, then the amount paid is deemed to satisfy the plan's requirement for the amount that must be paid, unless the plan notifies the qualified beneficiary of the amount of the deficiency and grants a reasonable period of time for payment of the deficiency to be made. For this purpose, as a safe harbor, 30 days after the date the notice is provided is deemed to be a reasonable period of time.

(e) Payment is considered made on the date on which it is sent to the plan.

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 (c) is amended by adding entries in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(c) * * *

CFR part or section where identified and described	Current OMB control No.
* * * *	*
54.4980B–6	1545–1581
54.4980B–7	1545–1581
54.4980B–8	1545–1581
* * * *	*

Approved: December 28, 1998.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.

Donald C. Lubick,

Assistant Secretary of the Treasury (Tax Policy).

[FR Doc. 99–1520 Filed 2–2–99; 8:45 am]

BILLING CODE 4830–01–P

ENVIRONMENTAL PROTECTION AGENCY

Recommended Test Methods for State Implementation Plans

40 CFR Part 51

CFR Correction

In Title 40 of the Code of Federal Regulations, parts 50 to 51, revised as of July 1, 1998, the text appearing on page 345 duplicates the text on page 344 and should be removed. As corrected the text on page 345 should read as follows:

* * * * *

high level of precision and accuracy for the purposes of this test. This method is not meant to replace the calibration requirements of test methods. In addition to the requirements in this method, all the calibration requirements of the applicable test method must also be met.

3.2.1 Prepare the gas dilution system according to the manufacturer's instructions. Using the high-level supply gas, prepare, at a minimum, two dilutions within the range of each dilution device utilized in the dilution system (unless, as in critical orifice systems, each dilution device is used to make only one dilution; in that case, prepare one dilution for each dilution device). Dilution device in this method refers to each mass flow controller, critical orifice, capillary tube, positive displacement pump, or any other device which is used to achieve gas dilution.

3.2.2 Calculate the predicted concentration for each of the dilutions based on the flow rates through the gas dilution system (or the dilution ratios) and the certified concentration of the high-level supply gas.

3.2.3 Introduce each of the dilutions from Section 3.2.1 into the analyzer or monitor one at a time and determine the instrument response for each of the dilutions.

3.2.4 Repeat the procedure in Section 3.2.3 two times, i.e., until three injections are made at each dilution level. Calculate the average instrument response for each triplicate injection at each dilution level. No single injection shall differ by more than ±2 percent from the average instrument response for that dilution.

3.2.5 For each level of dilution, calculate the difference between the average concentration output recorded by the analyzer and the predicted concentration calculated in Section 3.2.2. The average concentration output from the analyzer shall be within ±2 percent of the predicted value.

3.2.6 Introduce the mid-level supply gas directly into the analyzer, bypassing the gas dilution system. Repeat the procedure twice more, for a total of three mid-level supply gas injections. Calculate the average analyzer output concentration for the mid-level supply gas. The difference between the certified concentration of the mid-level supply gas and the average instrument response shall be within ±2 percent.

3.3 If the gas dilution system meets the criteria listed in Section 3.2, the gas dilution system may be used throughout that field test. If the gas dilution system fails any of the criteria listed in Section 3.2, and the tester corrects the problem with the gas dilution system, the procedure in Section 3.2 must be repeated in its entirety and all the criteria in Section 3.2 must be met in order for the gas dilution system to be utilized in the test.

4. References

1. ''EPA Traceability Protocol for Assay and Certification of Gaseous Calibration Standards,'' EPA–600/R93/224, Revised September 1993.

[55 FR 14249, Apr. 17, 1990; 55 FR 24687, June 18, 1990, as amended at 55 FR 37606, Sept. 12, 1990; 56 FR 6278, Feb. 15, 1991; 56 FR 65435, Dec. 17, 1991; 60 FR 28054, May 30, 1995; 62 FR 32502, June 16, 1997]

Appendixes N–O [Reserved]

Appendix P to Part 51—**Minimum Emission Monitoring Requirements**

1.0 *Purpose.* This appendix P sets forth the minimum requirements for continuous emission monitoring and recording that each State Implementation Plan must include in order to be approved under the provisions of 40 CFR 51.165(b). These requirements include the source categories to be affected; emission monitoring, recording, and reporting requirements for those sources; performance specifications for accuracy, reliability, and durability of acceptable monitoring systems; and techniques to convert emission data to units of the applicable State emission standard. Such data must be reported to the State as an indication of whether proper maintenance and operating procedures are being utilized by source operators to maintain emission levels at or below emission standards. Such data may be used directly or indirectly for compliance determination or any other purpose deemed appropriate by the State. Though the monitoring requirements are specified in detail, States are given some flexibility to resolve difficulties that may arise during the implementation of these regulations.

1.1 *Applicability.* The State plan shall require the owner or operator of an emission source in a category listed in this appendix to: (1) Install, calibrate, operate, and maintain all monitoring equipment necessary for continuously monitoring the pollutants specified in this appendix for the applicable source category; and (2) complete the installation and performance tests of such equipment and begin monitoring and recording within 18 months of plan approval or promulgation. The source categories and the respective monitoring requirements are listed below.

1.1.1 Fossil fuel-fired steam generators, as specified in paragraph 2.1 of this appendix,

shall be monitored for opacity, nitrogen oxides emissions, sulfur dioxide emissions, and oxygen or carbon dioxide.

1.1.2 Fluid bed catalytic cracking unit catalyst regenerators, as specified in paragraph 2.4 of this appendix, shall be monitored for opacity.

* * * * *

[FR Doc. 99–55507 Filed 2–2–99; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 63

[FRL–6229–9]

Section 112(l) Approval of the State of Florida's Construction Permitting Program

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule: Clarification.

SUMMARY: On February 1, 1996 (61 FR 3572), the Environmental Protection Agency published in the **Federal Register** a direct final rule for State Implementation Plan (SIP) and section 112(l) approval of the State of Florida's minor source operating permit program so that Florida could begin to issue federally-enforceable operating permits on a source's potential emissions and thereby avoid major source applicability. Today's action is taken to clarify that EPA's section 112(l) approval of the Florida minor source operating permit program be extended to the State's minor source preconstruction permitting program as well as the operating permit program to allow Florida to issue both Federally-enforceable construction permits and Federally-enforceable operating permits pursuant to section 112 of the Clean Air Act (CAA) as amended in 1990.

DATES: This direct final rule clarification is effective April 5, 1999 without further notice, unless EPA receives adverse comment by March 5, 1999. If adverse comment is received, EPA will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect.

ADDRESSES: All comments should be addressed to: Lee Page, U.S. Environmental Protection Agency, Region 4, Air and Radiation Technology Branch, Atlanta Federal Center, 61 Forsyth Street, SW, Atlanta, Georgia 30303–8909; page.lee@epamail.epa.gov. Copies of Florida's original submittal and accompanying documentation are available for public review during normal business hours, at the address listed above.

FOR FURTHER INFORMATION CONTACT: Lee Page, U.S. Environmental Protection Agency, Region 4, Air and Radiation Technology Branch, Atlanta Federal Center, 61 Forsyth Street, SW, Atlanta, GA 30303, Phone: (404) 562–9131; page.lee@epamail.epa.gov.

SUPPLEMENTARY INFORMATION:

I. Background

On December 21, 1994, the State of Florida, through the Florida Department of Environmental Protection (FDEP) submitted a SIP revision designed to make certain permits issued under the State's existing minor source operating permit program Federally-enforceable pursuant to EPA requirements as specified in a **Federal Register** notice, ''Requirements for the preparation, adoption, and submittal of implementation plans; air quality, new source review; final rules,'' (see 54 FR 22274, June 28, 1989). Additional materials were provided by the FDEP to EPA in a supplemental submittal on April 24, 1995.

The intent of Florida's December 21, 1994, submittal was to request SIP approval and 112(l) approval of certain operating permits issued under the State's existing minor source operating permit program and also to request 112(l) approval of certain construction permits issued under the same minor source operating permit program. However, the EPA approval of the state's construction permit program was not addressed in the February 1, 1996, FR notice.

Florida will continue to issue permits which are not Federally-enforceable under its existing minor source operating permit program and the minor source construction permit program as it has done in the past. Today's action clarifies that certain operating and construction permits issued under the State's minor source permitting program that has been approved under section 112(l), provide Federally-enforceable permit limits to sources of hazardous air pollutants pursuant to section 112 of the CAA.

Eligibility for Federally-enforceable construction permits extends not only to permits issued after the effective date of this rule, but also to permits issued under the State's current rule after February 1, 1996. For minor source construction permits issued in a manner consistent with both State regulations and established federal criteria, EPA considers all such construction permits as federally-enforceable as of February 1, 1996.

II. Final Action

In this action, EPA is clarifying that previous section 112(l) approve of the State of Florida's minor source operating permit program be extended to the State's minor source preconstruction permitting program as well as the operating permit program to allow Florida to issue both Federally-enforceable construction permits and Federally-enforceable operating permits pursuant to section 112 of the Clean Air Act as amended in 1990.

The EPA is publishing this rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. However, in the proposed rules section of this **Federal Register** publication, EPA is publishing a separate document that will serve as the proposal to approve the section 112(l) revision should adverse comments be filed. This rule will be effective April 5, 1999 without further notice unless the Agency receives adverse comments by March 5, 1999.

If the EPA receives such comments, then EPA will publish a document withdrawing the final rule and informing the public that the rule will not take effect. All public comments received will then be addressed in a subsequent final rule based on the proposed rule. The EPA will not institute a second comment period. Parties interested in commenting should do so at this time. If no such comments are received, the public is advised that this rule will be effective on April 5, 1999 and no further action will be taken on the proposed rule.

III. Administrative Requirements

A. Executive Order 12866

The Office of Management and Budget (OMB) has exempted this regulatory action from Executive Order (E.O.) 12866, entitled ''Regulatory Planning and Review.''

B. Executive Order 12875

Under E.O. 12875, EPA may not issue a regulation that is not required by statute and that creates a mandate upon a state, local, or tribal government, unless the Federal government provides the funds necessary to pay the direct compliance costs incurred by those governments. If the mandate is unfunded, EPA must provide to the OMB a description of the extent of EPA's prior consultation with representatives of affected state, local, and tribal governments, the nature of their concerns, copies of written communications from the governments, and a statement supporting the need to