other personnel from the IRS and Treasury participated in its development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirement.

Withdrawal of Notices of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notices of proposed rulemaking published in the **Federal Register** on July 31, 1984 (49 FR 30528) and August 31, 1984 (49 FR 34523) are withdrawn.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue. [FR Doc. 01–16021 Filed 6–26–01; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 918
[SPATS No. LA-020-FOR]

Louisiana Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior. **ACTION:** Proposed rule; public comment period and opportunity for public hearing.

SUMMARY: The Office of Surface Mining Reclamation and Enforcement (OSM) is announcing receipt of a proposed amendment to the Louisiana regulatory program (Louisiana program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA). Louisiana proposes to add standards for measuring revegetation success on pastureland. Louisiana intends to revise the Louisiana program to be consistent with the corresponding Federal regulations and to improve operational efficiency.

This document gives the times and locations that the Louisiana program and the proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

DATES: We will accept written comments until 4 p.m., c.d.t., July 27, 2001. If requested, we will hold a public hearing on the amendment on July 23, 2001. We will accept requests to speak at the hearing until 4 p.m., c.d.t. on July 12, 2001.

ADDRESSES: You should mail or hand deliver written comments and requests to speak at the hearing to Michael C. Wolfrom, Director, Tulsa Field Office, at the address listed below.

You may review copies of the Louisiana program, the amendment, a listing of any scheduled public hearings, and all written comments received in response to this document at the addresses listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting OSM's Tulsa Field Office.

Michael C. Wolfrom, Director, Tulsa Field Office, Office of Surface Mining, 5100 East Skelly Drive, Suite 470, Tulsa, Oklahoma 74135–6547, Telephone: (918) 581–6430.

Louisiana Department of Natural Resources, Office of Conservation, Injection and Mining Division, 625 N. 4th Street, P. O. Box 94275, Baton Rouge, LA 70804, Telephone: (504) 342–5540.

FOR FURTHER INFORMATION CONTACT: Michael C. Wolfrom, Director, Tulsa Field Office. Telephone: (918) 581–6430. Internet: mwolfrom@osmre.gov. SUPPLEMENTARY INFORMATION:

I. Background on the Louisiana Program

On October 10, 1980, the Secretary of the Interior approved the Louisiana program. You can find background information on the Louisiana program, including the Secretary's findings and the disposition of comments in the October 10, 1980, **Federal Register** (45 FR 67340). You can find later actions concerning the Louisiana program at 30 CFR 918.15 and 918.16.

II. Description of the Proposed Amendment

By letter dated June 1, 2001 (Administrative Record No. LA-365.04), Louisiana sent us an amendment to its program under SMCRA and the Federal regulations at 30 CFR 732.17(b). Louisiana sent the amendment in response to our letters dated March 24, 1999, and August 16, 2000, that we sent to Louisiana under 30 CFR 732.17 (Administrative Record Nos. LA-365 and LA365.01, respectively). Below is a summary of the revegetation success guidelines proposed by Louisiana. The full text of the program amendment is available for your inspection at the locations listed above under ADDRESSES.

1. Section A: Introduction

Section A describes the purpose of the revegetation success guidelines for pastureland. It also summarizes the State regulation at Louisiana Administrative Code (LAC) 43:XV.5423 that applies to ground cover and production success on pastureland.

2. Section B: General Revegetation Requirements

Section B describes the determinations that the Commissioner of Conservation (Commissioner) must make in order for the requirements of LAC 43:XV.5417 to be considered satisfied. LAC 43:XV.5417 provides general requirements for revegetation of all approved post-mining land uses.

3. Section C: Success Standards and Measurement Frequency

Section C provides success standards and measurement frequency information for ground cover and forage production. It also provides requirements for reference areas.

4. Section D: Sampling Procedures

Section D.1. provides standards for sampling pastureland. Section D.2.a. describes approved methods for measuring ground cover. Section D.2.b. describes factors that may affect production yields. It also describes approved methods for evaluating production. Section D.3. provides criteria for choosing and using test plots. Finally, section D.4. describes how to determine the size of a sample for ground cover and productivity.

5. Section E: Data Submission and Analysis

Section E describes when and how a permittee should submit data to the Commissioner for review.

6. Section F: Maps

Section F describes what a permittee must include on the maps he or she submits when submitting a proposed reclamation phase III release or data from a previously approved plan to the Commissioner.

7. Section G: Mitigation Plans

Section G describes when a permittee must submit a mitigation plan to the Commissioner. It also describes what the mitigation plan must include.

8. Appendices

Appendix A describes how to choose horizontal and vertical coordinates in establishing the location of sampling sites on the reclaimed area. Appendices B, C, and D provide formats for submitting data on ground cover, sampling frames, and whole release area harvesting, respectively. Appendix E provides T-Tables for use in calculating sample adequacy of ground cover and productivity data. Appendices F and G

provide examples of using the sample adequacy formula for ground cover and hay production measurements, respectively. Appendices H, I, and J provide examples for performing statistical analysis on ground cover measurements, sampling frame data, and whole release area harvesting, respectively. Appendix K provides the average yields per acre of pasture by soil for DeSoto and Red River Parishes. It also describes how to calculate yield adjustments when test plots and reference plots fall on different soil series. Appendix L provides examples of some acceptable plant species for permanent ground cover. Finally, Appendix M provides a list of references.

III. Public Comment Procedures

Under the provisions of 30 CFR 732.17(h), we are seeking comments on whether the proposed amendment satisfies the applicable program approval criteria of 30 CFR 732.15. If we approve the amendment, it will become part of the Louisiana program.

Written Comments: If you submit written or electronic comments on the proposed rule during the 30-day comment period, they should be specific, should be confined to issues pertinent to the notice, and should explain the reason for your recommendation(s). We may not be able to consider or include in the Administrative Record comments delivered to an address other than the one listed above (see ADDRESSES).

Electronic Comments: Please submit Internet comments as an ASCII, WordPerfect, or Word file avoiding the use of special characters and any form of encryption. Please also include "Attn: SPATS NO. LA-020-FOR" and your name and return address in your Internet message. If you do not receive a confirmation that we have received your Internet message, contact the Tulsa Field Office at (918) 581-6430.

Availability of Comments: Our practice is to make comments, including names and home addresses of respondents, available for public review during regular business hours at OSM's Tulsa Field Office (see ADDRESSES). Individual respondents may request that we withhold their home address from the administrative record, which we will honor to the extent allowable by law. There also may be circumstances in which we would withhold from the administrative record a respondent's identity, as allowable by law. If you wish us to withhold your name and/or address, you must state this prominently at the beginning of your comment. However, we will not

consider anonymous comments. We will make all submissions from organizations or businesses, and from individuals identifying themselves as representatives or officials of organizations or businesses, available for public inspection in their entirety.

Public Hearing: If you wish to speak at the public hearing, contact the person listed under FOR FURTHER INFORMATION CONTACT by 4 p.m., c.d.t. on July 12, 2001. We will arrange the location and time of the hearing with those persons requesting the hearing. If no one requests an opportunity to speak at the public hearing, the hearing will not be held.

To assist the transcriber and ensure an accurate record, we request, if possible, that each person who speaks at a public hearing provide us with a written copy of his or her testimony. The public hearing will continue on the specified date until all persons scheduled to speak have been heard. If you are in the audience and have not been scheduled to speak and wish to do so, you will be allowed to speak after those who have been scheduled. We will end the hearing after all persons scheduled to speak and persons present in the audience who wish to speak have been heard.

If you are disabled and need a special accommodation to attend a public hearing, contact the person listed under FOR FURTHER INFORMATION CONTACT.

Public Meeting: If only one person requests an opportunity to speak at a hearing, a public meeting, rather than a public hearing, may be held. If you wish to meet with us to discuss the proposed amendment, you may request a meeting by contacting the person listed under FOR FURTHER INFORMATION CONTACT. All such meetings are open to the public and, if possible, we will post notices of meetings at the locations listed under ADDRESSES. We will also make a written summary of each meeting a part of the Administrative Record.

IV. Procedural Determinations

Executive Order 12866—Regulatory Planning and Review

This rule is exempted from review by the Office of Management and Budget under Executive Order 12866.

Executive Order 12630—Takings

This rule does not have takings implications. This determination is based on the analysis performed for the counterpart Federal regulations.

Executive Order 13132—Federalism

This rule does not have federalism implications. SMCRA delineates the

roles of the Federal and State governments with regard to the regulation of surface coal mining and reclamation operations. One of the purposes of SMCRA is to "establish a nationwide program to protect society and the environment from the adverse effects of surface coal mining operations." Section 503(a)(1) of SMCRA requires that State laws regulating surface coal mining and reclamation operations be "in accordance with" the requirements of SMCRA, and section 503(a)(7) requires that State programs contain rules and regulations "consistent with" regulations issued by the Secretary under SMCRA.

Executive Order 12988—Civil Justice Reform

The Department of the Interior has conducted the reviews required by section 3 of Executive Order 12988 and has determined that, to the extent allowed by law, this rule meets the applicable standards of subsections (a) and (b) of that section. However, these standards are not applicable to the actual language of State regulatory programs and program amendments since each program is drafted and promulgated by a specific State, not by OSM. Under sections 503 and 505 of SMCRA (30 U.S.C. 1253 and 1255) and 30 CFR 730.11, 732.15, and 732.17(h)(10), decisions on proposed State regulatory programs and program amendments submitted by the States must be based solely on a determination of whether the submittal is consistent with SMCRA and its implementing Federal regulations and whether the other requirements of 30 CFR Parts 730, 731, and 732 have been met.

National Environmental Policy Act

Section 702(d) of SMCRA (30 U.S.C. 1292(d)) provides that a decision on a proposed State regulatory program provision does not constitute a major Federal action within the meaning of section 102(2)(C) of the National Environmental Policy Act (NEPA) (42 U.S.C. 4332(2)(C)). A determination has been made that such decisions are categorically excluded from the NEPA process (516 DM 8.4.A).

Paperwork Reduction Act

This rule does not contain information collection requirements that require approval by the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. 3507 et seq.).

Regulatory Flexibility Act

The Department of the Interior has determined that this rule will not have a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.). The State submittal which is the subject of this rule is based upon counterpart Federal regulations for which an economic analysis was prepared and certification made that such regulations would not have a significant economic effect upon a substantial number of small entities. Accordingly, this rule will ensure that existing requirements previously promulgated by OSM will be implemented by the State. In making the determination as to whether this rule would have a significant economic impact, the Department relied upon the data and assumptions for the counterpart Federal regulations.

Small Business Regulatory Enforcement Fairness Act

This rule is not a major rule under 5 U.S.C. 804(2), the Small Business Regulatory Enforcement Fairness Act. This rule:

- a. Does not have an annual effect on the economy of \$100 million.
- b. Will not cause a major increase in costs or prices for consumers, individual industries, federal, state, or local government agencies, or geographic regions.
- c. Does not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S. based enterprises to compete with foreign-based enterprises.

This determination is based upon the fact that the State submittal which is the subject of this rule is based upon counterpart Federal regulations for which an analysis was prepared and a determination made that the Federal regulation was not considered a major rule.

Unfunded Mandates

This rule will not impose a cost of \$100 million or more in any given year on any governmental entity or the private sector.

List of Subjects in 30 CFR Part 918

Intergovernmental relations, Surface mining, Underground mining.

Dated: June 11, 2001.

John W. Coleman,

Acting Regional Director, Mid-Continent Regional Coordinating Center.

[FR Doc. 01–16039 Filed 6–26–01; 8:45 am]

BILLING CODE 4310-05-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[C0-001-0063b; FRL-7000-8]

Determination of Attainment for the Carbon Monoxide National Ambient Air Quality Standard for Metropolitan Denver; State of Colorado

AGENCY: Environmental Protection

Agency (EPA).

ACTION: Proposed rule.

SUMMARY: This proposed action makes a determination of attainment for the carbon monoxide (CO) National Ambient Air Quality Standard (NAAQS) for the metropolitan Denver CO nonattainment area which was classified as "serious." The Denver area was required by the Clean Air Act Amendments (CAAA) of 1990 to attain the CO NAAQS by December 31, 2000. This determination is based on complete, quality assured ambient air quality monitoring data for the years 1998, 1999, and 2000. In the Final Rules section of this Federal Register, EPA is approving the determination of attainment for the carbon monoxide CO NAAQS for the metropolitan Denver CO nonattainment area as a direct final rule without prior proposal because the Agency views this action as noncontroversial 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 proposed rule, no further activity is contemplated in relation to this rule. 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. EPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time. **DATES:** Comments on this proposed rule must be received in writing by July 27, 2001.

ADDRESSES: Written comments may be mailed to: Richard R. Long, Director, Air and Radiation Program, Mailcode 8P—AR, United States Environmental Protection Agency, Region VIII, 999 18th Street, Suite 300, Denver, Colorado 80202–2466.

Copies of the documents relevant to this action are available for public inspection between 8:00 a.m. and 4:00 p.m., Monday through Friday at the following office:

United States Environmental Protection Agency, Region VIII, Air Program, 999 18th Street, Suite 300, Denver, Colorado 80202–2466

FOR FURTHER INFORMATION CONTACT: Tim Russ, Air and Radiation Program, Mailcode 8P–AR, United States Environmental Protection Agency, Region VIII, 999 18th Street, Suite 300, Denver, Colorado 80202–2466; Telephone number (303) 312–6479 SUPPLEMENTARY INFORMATION: See the information provided in the Direct Final action of the same title which is located in the Rules section of this Federal

Dated: June 13, 2001.

Jack W. McGraw,

Register.

 $Acting \ Regional \ Administrator, Region \ VIII. \\ [FR \ Doc. \ 01-15874 \ Filed \ 6-26-01; \ 8:45 \ am]$

BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[NC95-200034b; FRL-6994-1]

Approval and Promulgation of Implementation Plans; North Carolina: Approval of Revisions to Miscellaneous Volatile Organic Compounds Regulations Within the North Carolina State Implementation Plan

AGENCY: Environmental Protection

Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA is proposing to approve the State Implementation Plan (SIP) revision submitted by the State of North Carolina for the purpose of adopting, amending and repealing regulations relating to volatile organic compounds (VOCs). 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 and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no significant, material, and adverse comments are received in response to this rule, 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 rule. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this document should do so at this time.

DATES: Written comments must be received on or before July 27, 2001.