Section	Remove	Add
31.3401(a)(6)–1(e), paragraph heading 31.3401(a)(6)–1(e), first sentence 31.3401(a)(6)–1(f), paragraph heading 31.3401(a)(6)–1(f), first sentence 31.3406(g)–1(e), first sentence 31.3406(h)–2(d), penultimate sentence 31.9999–0 301.6114–1(b)(4)(ii)(C), introductory text 301.6114–1(b)(4)(ii)(D) 301.6724–1(g)(2) Q–11 301.6724–1(g)(2) Q–11 301.6724–1(g)(2) A–11 301.6724–1(g)(2) A–11 301.6724–1(g)(3), first sentence 301.6724–1(g)(3), last sentence in both places 301.6724–1(g)(3), last sentence	January 1, 1999	January 1, 2000. January 1, 2000. December 31, 1999. December 31, 1999. December 31, 1999. December 31, 1999. January 1, 2000. December 31, 1999. December 31, 1999. January 1, 2000. April 1, 1998. January 1, 2000. April 1, 1998. December 31, 1999. January 1, 2000. April 1, 1998. December 31, 1999. January 1, 2000. April 1, 1998.

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue.
Approved: December 7, 1998.

Donald C. Lubick,

Assistant Secretary of the Treasury. [FR Doc. 98–34359 Filed 12–30–98; 8:45 am] BILLING CODE 4830–01–U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117 [CGD 08-98-077] RIN 2115-AE47

Temporary Drawbridge Regulations; Mississippi River, Iowa and Illinois

AGENCY: Coast Guard, DOT. **ACTION:** Temporary rule.

SUMMARY: The Coast Guard is temporarily adding a drawbridge operation regulation governing the Rock Island Railroad and Highway Drawbridge, Mile 482.9, Upper Mississippi River. The drawbridge will remain closed to navigation from 8 a.m. on December 28, 1998 until 8 a.m. March 1, 1999. This closure is necessary to perform annual maintenance and repair work on the bridge. Winter conditions and Corps of Engineers' lock closures upstream and downstream from the bridge preclude normal waterway traffic.

DATES: This temporary rule is effective from 8 a.m. on December 28, 1998 until 8 a.m. on March 1, 1999.

ADDRESSES: The public docket and all documents referred to in this notice will be available for inspection and copying at room 2.107f in the Robert A. Young Federal Building at Director, Western Rivers Operations (ob), Eighth Coast Guard District, 1222 Spruce Street, St. Louis, MO 63103–2832, between 7 a.m.

and 4 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Roger K. Wiebusch, Bridge Administrator; Director, Western Rivers Operations, Eighth Coast Guard District, Bridge Branch, 1222 Spruce Street, St. Louis, MO 63103–2832, telephone 314– 539–3900 extension 378.

SUPPLEMENTARY INFORMATION: On November 16, 1998, Department of Army, Rock Island District, Corps of Engineers, requested a temporary change to the operation of the Rock Island Railroad and Highway Drawbridge across the Upper Mississippi River, Mile 482.9 at Rock Island, Illinois. The Corps requested that the bridge be temporarily closed to navigation between December 28, 1998 and March 1, 1999 in order to perform necessary maintenance and bridge repair activities.

In accordance with 5 U.S.C. 533, a notice of proposed rulemaking has not been published and good cause exists for making this rule effective in less than 30 days from publication. Following normal rulemaking procedures would be impractical. Delaying implementation of the regulation will not benefit navigation and would result in unnecessary delays in repairing the bridge.

Discussion of Regulation

The Rock Island Railroad and Highway Drawbridge has a vertical clearance of 23.8 feet above normal pool in the closed to navigation position. Navigation on the waterway consists of commercial tows and recreational watercraft. Presently the draw opens on signal for passage of river traffic. This temporary drawbridge operation amendment has been coordinated with the commercial waterway operators who do not object. Winter conditions on the Upper Mississippi River coupled with the closure of Corps' Locks No. 11, 12,

19, 20, 24, 25 until 1 March 1999, will preclude any significant navigation demands for drawspan openings. The Rock Island Railroad & Highway Drawbridge is located downstream of Lock 12 and upstream of Lock 19. Performing maintenance on the bridge during the winter when no vessels are impacted is preferred to bridge closures or advance notification requirements during the commercial navigation season.

Regulatory Evaluation

This temporary rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that order. It has 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 the rule to be so minimal that a full Regulatory Evaluation under paragraph 10e is unnecessary. This is because river traffic will be extremely limited by lock closures and ice during the period.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 6012 et seq.), the Coast Guard was required to consider whether this action will have a significant economic impact on a substantial number of small entities. "Small entities" include (1) small businesses and not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and (2) governmental jurisdictions with populations of less than 50,000. Because it expects the impact of this action to be minimal, the Coast Guard certifies under 5 U.S.C. 605(b), that this action

will not have economic impact on a substantial number of small entities.

Collection of Information

This action contains no collection-ofinformation requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

Federalism

This action has been analyzed in accordance with the principles and criteria contained in Executive Order 12612, and it has been determined that the final rule does not raise sufficient federalism concern to warrant the preparation of a Federalism Assessment.

Environmental Assessment

This temporary rule has been thoroughly reviewed by the Coast Guard and determined to be categorically excluded from further environmental documentation in accordance with section 2.B.2, Figure 2–1, (32), (a) of the National Environmental Policy Act Implementing Procedures, Commandant Instruction M16475.1C.

List of Subjects in 33 CFR Part 117

Bridges.

Temporary Regulation

In consideration of the foregoing, Part 117 of Title 33, Code of Federal Regulations, is amended as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

1. The authority citation for Part 117 continues to read as follows:

Authority: 33 U.S.C. Sec. 499; 49 CFR 1.46; 33 CFR 1.05–1(g); section 117.225 also issued under the authority of Pub. L. 102–587, 106 Stat. 5039.

2. Effective 8 a.m. on December 28, 1998, through 8 a.m. on March 1, 1999, § 117.5–T–08–077 is added to read as follows:

§117.5-T-08-077 Upper Mississippi River.

Rock Island Railroad & Highway Drawbridge, Mile 482.9, Upper Mississippi River. From 8 a.m. on December 28, 1998, through 8 a.m. on March 1, 1999, the drawspan may be maintained in the closed to navigation position and need not open for vessel traffic.

Dated: December 16, 1998.

Paul J. Pluta,

Rear Admiral, U.S. Coast Guard, Commander, Eighth Coast Guard District.

[FR Doc. 98–34631 Filed 12–30–98; 8:45 am] BILLING CODE 4910–15–M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[NC-86-01-9830a; FRL-6207-3]

Approval and Promulgation of Implementation Plans State of North Carolina: Approval of Miscellaneous Revisions to the Forsyth County Air Quality Control Ordinance and Technical Code

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: On October 10, 1997, the North Carolina Department of Environment and Natural Resources submitted revisions to the Forsyth County Air Quality Control Ordinance and Technical Code. These revisions include the updating of several regulations, deletion of previously referenced material, rewriting of several regulations, and the correction of several regulations. The purpose of these revisions is to make the revised regulations consistent with the North Carolina State Implementation Plan (SIP).

DATES: This direct final rule is effective on March 1, 1999 without further notice, unless EPA receives adverse comment by February 1, 1999. If adverse comments are 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: Written comments on this action should be addressed to Randy Terry at the Environmental Protection Agency, Region 4 Air Planning Branch, 61 Forsyth Street, SW, Atlanta, Georgia 30303. Copies of documents relative to this action are available for public inspection during normal business hours at the locations below. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day. Reference file NC086-01-9830. The Region 4 office may have additional background documents not available at the other locations.

Air and Radiation Docket and Information Center (Air Docket 6102), U.S. Environmental protection Agency, 401 M Street, SW, Washington, DC 20460.

Environmental Protection Agency, Region 4 Air Planning Branch, 61 Forsyth Street, SW, Atlanta, Georgia 30303.

North Carolina Department of Environment and Natural Resources,

512 North Salisbury Street, Raleigh, North Carolina 27604.

Forsyth County Environmental Affairs Department, 537 North Spruce Street, Winston-Salem, NC 27101–1362.

FOR FURTHER INFORMATION CONTACT: Randy Terry, Regulatory Planning Section, Air Planning Branch, Air, Pesticides & Toxics Management Division, Region 4 Environmental Protection Agency, 61 Forsyth Street, SW, Atlanta, Georgia 30303. The

telephone number is (404) 562-9032.

SUPPLEMENTARY INFORMATION: On October 10, 1997, the State of North Carolina Department of Environment and Natural Resources submitted revisions to amend or repeal multiple sections in the Forsyth Country Technical Code. These amendments address Subchapters 3A–Air Quality Control, 3D–Air Pollution Control Requirements, and 3Q–Air Quality Permits. The amendments are as follows:

Subchapter 3A—Air Quality Control

.0110 CFR Dates and .0112 ASTM Dates

These regulations were updated to reference the Federal regulations in effect on May 20, 1997.

Subchapter 3D—Air Pollution Control Requirements

.0512 Particulates From Wood Products Finishing Plants

This regulation was amended to change a reference from commission to Director.

.0518 Miscellaneous Volatile Organic Compound Emissions

This regulation was amended to change a rule citation within this rule from .0902 (d), (e) or (f) to .0902 (e), (f) or (g).

The original rule included the following language.

"This paragraph shall not apply to sources subject to the requirements of Section .0900 of this Subchapter because of Rule .0902 (d), (e) or (f)."

The language in the revised rule is as follows.

"This paragraph shall not apply to sources subject to the requirements of Section .0900 of this Subchapter because of Rule .0902 (e), (f) or (g)."

.0530 Prevention of Significant Deterioration

This regulation was amended to incorporate the most recent version of 40 CFR 51.166. The rule was revised to reference the 40 CFR 51.166 rule effective on March 15, 1996.