

Agreement State Programs,” which became effective on September 3, 1997 (62 FR 46517), NRC program elements (including regulations) are placed into four compatibility categories (Compatibility Category A through D). In addition, NRC program elements also can be identified as having particular health and safety significance or as being reserved solely to NRC.

The proposed amendment to part 73 would be a program element designated “NRC” based on implementation of the procedure in NRC’s Management Directive 5.9, “Adequacy and Compatibility of Agreement States.” The requirements in this proposed amendment are limited to providing exceptions to requirements in Section 170I of the AEA, as amended by the EPAct, and are based on a system of Orders that were developed under NRC’s authority to protect the common defense and security which are areas of exclusive NRC regulatory authority and cannot be relinquished to the Agreement States. Therefore, the requirements of this proposed amendment should not be adopted by the Agreement States.

VII. Plain Language

The Presidential memorandum entitled “Plain Language in Government Writing” (63 FR 31883; June 10, 1998), directed that the Government’s writing be in plain language. NRC requests comments on the proposed rule specifically with respect to the clarity and effectiveness of the language used. Comments should be sent using one of the methods detailed under the **ADDRESSES** heading of the preamble to this proposed rule.

VIII. Environmental Impact: Categorical Exclusion

NRC has determined that this proposed rule is the type of action described in 10 CFR 51.22(c)(3)(ii) as a categorical exclusion. Therefore, neither an environmental impact statement nor an environmental assessment has been prepared for this proposed rule.

IX. Paperwork Reduction Act Statement

This proposed rule does not contain new or amended information collection requirements subject to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*). Existing requirements were approved by the Office of Management and Budget, approval number 3150–0002.

Public Protection Notification

The NRC may not conduct or sponsor, and a person is not required to respond

to, a request for information or an information collection requirement unless the requesting document displays a currently valid Office of Management and Budget control number.

X. Regulatory Analysis

A regulatory analysis has not been prepared for this regulation because it relieves restrictions and does not impose any additional burdens on licensees.

XI. Regulatory Flexibility Certification

A regulatory flexibility Act analysis is not required because the proposed amendment does not impose any additional burdens on licensees.

XII. Backfit Analysis

NRC has determined that the backfit rule (§§ 50.109, 70.76, 72.62, or 76.76) does not apply to this proposed rule because this amendment would not involve any provisions that would impose backfits as defined in the backfit rule. Therefore, a backfit analysis is not required.

List of Subjects in 10 CFR Part 73

Criminal penalties, Export, Hazardous materials transportation, Import, Nuclear materials, Nuclear power plants and reactors, Reporting and recordkeeping requirements, Security measures.

For the reasons set out in the preamble and under the authority of the AEA, as amended; the Energy Reorganization Act of 1974, as amended; and 5 U.S.C. 553; NRC is proposing to adopt the following amendment to 10 CFR part 73.

PART 73—PHYSICAL PROTECTION OF PLANTS AND MATERIALS

1. The authority citation for part 73 continues to read as follows:

Authority: Secs. 53, 161, 68 Stat. 930, 948, as amended, sec. 147, 94 Stat. 780 (42 U.S.C. 2073, 2167, 2201); sec. 201, as amended, 204, 88 Stat. 1242, as amended, 1245, sec. 1701, 106 Stat. 2951, 2952, 2953 (42 U.S.C. 5841, 5844, 2297f); sec. 1704, 112 Stat. 2750 (44 U.S.C. 3504 note).

Section 73.1 also issued under secs. 135, 141, Pub. L. 97–425, 96 Stat. 2232, 2241 (42 U.S.C. 10155, 10161). Section 73.37(f) also issued under sec. 301, Pub. L. 96–295, 94 Stat. 789 (42 U.S.C. 5841 note). Section 73.57 is issued under sec. 606, Pub. L. 99–399, 100 Stat. 876 (42 U.S.C. 2169).

2. A new § 73.28 is added to read as follows:

§ 73.28 Security background checks for secure transfer of nuclear materials.

Licensees are excepted from the security background check provisions in

Section 170I of the AEA if they have not received Orders from the Nuclear Regulatory Commission containing requirements for background checks for trustworthiness and reliability that include fingerprinting and criminal history record checks as a prerequisite for unescorted access to radioactive materials.

Dated at Rockville, Maryland, this 24th day of August, 2006.

Annette L. Vietti-Cook,

Secretary of the Commission.

[FR Doc. E6–14397 Filed 8–29–06; 8:45 am]

BILLING CODE 7590–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 300

[REG–148576–05]

RIN 1545–BF69

User Fees for Processing Installment Agreements

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains proposed amendments to the regulations relating to user fees for installment agreements. The proposed amendments affect taxpayers who wish to pay their liabilities through installment agreements. This document also contains a notice of public hearing on these proposed regulations.

DATES: Written and electronic comments must be received by *September 29, 2006*. Outlines of topics to be discussed at the public hearing scheduled for October 17, 2006, must be received by September 25, 2006.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–148576–05), Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Alternatively, taxpayers may send submissions electronically directly to the IRS Internet site at www.irs.gov/regs, or via the Federal e-Rulemaking Portal at www.regulations.gov (IRS REG–148576–05). The public hearing will be held in the auditorium of the New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD.

FOR FURTHER INFORMATION CONTACT: Concerning submissions and/or to be placed on the building access list to attend the hearing, Kelly Banks, 202–622–7180; concerning cost methodology, Eva Williams, 202–435–

5514; concerning the proposed regulations, William Beard, 202-622-3620 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The Independent Offices Appropriations Act (IOAA), which is codified at 31 U.S.C. 9701, authorizes agencies to prescribe regulations that establish charges for services provided by the agency (user fees). The charges must be fair and must be based on the costs to the government, the value of the service to the recipient, the public policy or interest served, and other relevant facts. The IOAA provides that regulations implementing user fees are subject to policies prescribed by the President. Those policies are currently set forth in OMB Circular A-25, 58 FR 38142 (July 15, 1993) (the OMB Circular).

The OMB Circular encourages user fees for government-provided services that confer benefits on identifiable recipients over and above those benefits received by the general public. Under the OMB Circular, an agency that seeks to impose a user fee for government-provided services must calculate its full cost of providing those services. In general, the amount of a user fee should recover the cost of providing the service, unless the Office of Management and Budget (OMB) grants an exception.

Section 6159 authorizes the IRS to enter into an agreement with any taxpayer for the payment of tax in installments. Section 6331(k) generally prohibits the IRS from levying to collect taxes while an installment agreement in effect. A taxpayer that enters into an installment agreement therefore receives a special benefit of being allowed to pay an outstanding tax obligation over time. Before entering into an installment agreement, the IRS must examine the taxpayer's financial position to determine whether such an agreement is appropriate. Once the agreement is in effect, the IRS must process the payments and monitor compliance.

Under sections 300.1 and 300.2, the IRS currently charges \$43 for entering into an installment agreement and \$24 for restructuring an installment agreement or reinstating an installment agreement that is in default. The amount of the fees has not changed since the fees were first implemented in 1995. As required by the OMB Circular, the IRS recently completed a review of the installment agreement program and determined that the full cost of an installment agreement is \$105. The IRS also determined that the full cost of restructuring or reinstating an installment agreement is \$45. The

higher costs associated with installment agreements result from increases in labor and other costs since 1995 and refinements in the costing model to better account for the full cost of an installment agreement. In accordance with the OMB Circular, these proposed regulations increase the fees to bring them in line with actual costs.

These proposed regulations propose to charge less than full cost for entering into an installment agreement in cases where the taxpayer chooses to pay by way of a direct debit from the taxpayer's bank account. The proposed fee for such an installment agreement is \$52. The reduced fee would only apply to new installment agreements; the charge would still be \$45 for restructuring or reinstating an installment agreement, regardless of the method of payment. While the OMB Circular requires agencies to charge full cost, OMB has granted an exception to the full cost requirement of the OMB Circular for direct debit installment agreements. In addition, the IRS believes that charging less than full cost will encourage taxpayers to choose to pay by direct debit. The IRS has determined that the default rate on direct debit installment agreements is much lower than that for other agreements. These agreements are therefore beneficial both to taxpayers and to tax collection.

Proposed Effective Date

These regulations are proposed to be effective thirty days after the date of publication in the **Federal Register** of the final regulations.

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 is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. Accordingly, a regulatory flexibility analysis is not required. This certification is based on the information that follows. The economic impact of these regulations on any small entity would result from the entity being required to pay a fee prescribed by these regulations in order to obtain a particular service. The dollar amount of the fee is not, however, substantial enough to have a significant economic impact on any entity subject to the fee. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for

comment on its impact on small business.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on the clarity of the proposed regulations and how they may be made easier to understand. All comments will be available for public inspection and copying.

A public hearing has been scheduled for October 17, 2006, at 10 a.m. in the auditorium of the New Carrollton Federal Building, 5000 Ellin Rd., Lanham, MD. Due to building security procedures, visitors must enter at the main entrance. In addition, all visitors must present photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the **FOR FURTHER INFORMATION CONTACT** section of this preamble.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit electronic or written comments and an outline of the comments to be discussed and the time to be devoted to each topic (signed original and eight (8) copies) by Monday, September 25, 2006. A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is William Beard, Office of Associate Chief Counsel (Procedure and Administration), Collection, Bankruptcy and Summonses Division.

Lists of Subjects in 26 CFR Part 300

Reporting and recordkeeping requirements, User fees.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 300 is proposed to be amended as follows:

PART 300—USER FEES

Paragraph 1. The authority citation for part 300 continues to read as follows:

Authority: 31 U.S.C. 9701.

Par. 2. Section 300.1(b) is amended by adding a sentence to the end of the paragraph to read as follows:

§ 300.1 Installment agreement fee.

* * * * *

(b) * * * Effective January 1, 2007, the fee for entering into an installment agreement is \$105, except that the fee is \$52 when the taxpayer pays by way of a direct debit from the taxpayer's bank account.

* * * * *

Par. 3. Section 300.2(b) is amended by adding a sentence to the end of the paragraph to read as follows:

§ 300.2 Restructuring or reinstatement of installment agreement fee.

* * * * *

(b) * * * Effective January 1, 2007, the fee for restructuring or reinstating an installment agreement is \$45.

* * * * *

Mark. E. Matthews,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E6-14421 Filed 8-29-06; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF HOMELAND SECURITY**Coast Guard****33 CFR Part 117**

[CGD07-06-130]

RIN 1625-AA09

Drawbridge Operation Regulations; Southern Boulevard (SR 700/80) Bridge, Atlantic Intracoastal Waterway, mile 1024.7, Palm Beach, FL

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to change the regulation governing the operation of the Southern Boulevard (SR 700/80) Bridge across the Atlantic Intracoastal Waterway, mile 1024.7, Palm Beach, Florida. The proposed rule would require the drawbridge to open twice an hour. The proposed schedule is based on requests from vessel operators along the Atlantic Intracoastal Waterway. The proposed schedule would require the bridge to open on the quarter and three quarter-hour and

would meet the reasonable needs of navigation while not impacting vehicular traffic.

DATES: Comments and related material must reach the Coast Guard on or before October 16, 2006.

ADDRESSES: You may mail comments and related material to Commander (dpb), Seventh Coast Guard District, 909 SE. 1st Avenue, Room 432, Miami, Florida 33131-3050. Commander (dpb) maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of docket number [CGD07-06-130] and will be available for inspection or copying at Commander (dpb), Seventh Coast Guard District, 909 SE. 1st Avenue, Room 432, Miami, Florida 33131-3050 between 8 a.m. and 4:30 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Mr. Barry Dragon, Seventh Coast Guard District, Bridge Branch, telephone number 305-415-6743.

SUPPLEMENTARY INFORMATION:**Request for Comments**

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking [CGD07-06-130], indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to Bridge Branch, Seventh Coast Guard District, at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

In 2005, the Coast Guard changed the regulations on most of the bridges in Palm Beach County to facilitate increased vehicular traffic while

meeting the reasonable needs of navigation. Recently waterway users have requested that the Southern Boulevard (SR 700/80) bridge regulation be changed from opening on the hour and half-hour to opening on the quarter and three-quarter hour in order to improve vessel transit sequencing on the Atlantic Intracoastal Waterway through Palm Beach County. This proposed schedule will improve transit times for vessels while not impairing vehicular traffic.

Discussion of Proposed Rule

The Coast Guard proposes to change the operating regulation of the Southern Boulevard (SR 700/80) Bridge that crosses the Atlantic Intracoastal Waterway, mile 1024.7, in Palm Beach, FL. The existing regulation that governs the operation of the Southern Boulevard (SR 700/80) drawbridge is published in 33 CFR 117.261(w).

The proposed rule would improve staggered bridge openings and allow vessels traveling at five knots to significantly reduce wait times to pass through the Southern Boulevard (SR 700/80) Drawbridge. The proposed schedule would have the Southern Boulevard (SR 700/80) Bridge opening on the quarter and three-quarter hour.

Regulatory Evaluation

This proposed rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, Regulatory Planning and Review, and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. It is not "significant" under the regulatory policies and procedures of the Department of Homeland Security.

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation under the regulatory policies and procedures of DHS is unnecessary. Because the proposed rule would provide timed openings for vehicular traffic and continue to provide twice an hour sequenced openings for vessel traffic, the rule should have little economic impact.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we have considered whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not