

surface of the earth is needed to contain aircraft executing instrument approach procedures to Lawrence Municipal Airport. Weather observations will be provided by an Automated Surface Observing System (ASOS) and communications will be direct with Kansas City Air Route Traffic Control Center. The area will be depicted on appropriate aeronautical charts.

Class E airspace areas designated as surface areas are published in Paragraph 6002 of FAA Order 7400.9M, dated August 30, 2004, and effective September 16, 2004, which is incorporated by reference in 14 CFR 71.1. The Class E airspace designation listed in this document will be published subsequently in the Order.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore, (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a Regulatory Evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

This rule is promulgated under the authority described in subtitle VII, part A, subpart I, section 40103. Under that section, the FAA is charged with prescribing regulations to assign the use of the airspace necessary to ensure the safety of aircraft and the efficient user of airspace. This regulation is within the scope of that authority since it contains aircraft executing instrument approach procedures to Lawrence Municipal Airport.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (Air).

Adoption of the Amendment

■ In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, CLASS B, CLASS C, CLASS D, AND CLASS E AIRSPACE AREAS; AIRWAYS; ROUTES; AND REPORTING POINTS

■ 1. The authority citation for part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of Federal Aviation Administration Order 7400.9M, dated August 30, 2004, and effective September 16, 2004, is amended as follows:

Paragraph 6002 Class E Airspace Designated as Surface Areas.

* * * * *

ACE KS E2 Lawrence, KS

Lawrence Municipal Airport, KS
(Lat. 39°00'40" N., long. 95°13'00" W.)

Within a 4-mile radius of Lawrence Municipal Airport and within 1.2 miles each side of the 333° bearing from the airport extending from the 4-mile radius to 4.2 miles northwest of the airport.

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Issued in Kansas City, MO, on January 11, 2005.

Donna R. McCord,

Acting Area Director, Western Flight Services Operations.

[FR Doc. 05–1408 Filed 1–25–05; 8:45 am]

BILLING CODE 4910–13–M

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA–2004–19334; Airspace Docket No. 04–ACE–63]

Modification of Class E Airspace; Sedalia, MO

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Direct final rule; request for comments; correction.

SUMMARY: This action corrects a direct final rule; request for comments that was published in the **Federal Register** on Friday, October 29, 2004, (69 FR 63056) (FR Doc. 04–24259). It corrects errors in the legal description of the Class E airspace area extending upward from 700 feet above the surface at Sedalia, MO.

DATES: The direct final rule is effective on 0901 UTC, January 20, 2005.

FOR FURTHER INFORMATION CONTACT:

Brenda Mumper, Air Traffic Division, Airspace Branch, ACE–520A, DOT Regional Headquarters Building, Federal Aviation Administration, 901 Locust, Kansas City, MO 64106; telephone: (816) 329–2524.

SUPPLEMENTARY INFORMATION:

History

Federal Register document 04–24259, published on Friday, October 29, 2004 (69 FR 63056), modified the Class E airspace area extending upward from 700 feet above the surface at Sedalia, MO. The modification expanded the airspace area for diverse departures and modified or deleted extensions to the airspace area to provide controlled airspace of appropriate dimensions for aircraft executing instrument approach procedures to Sedalia Memorial Airport. The Sedalia Memorial Airport airport reference point (ARP) is used in the airspace legal description. However, publication of a revised Sedalia Memorial Airport ARP in the National Flight Data Digest on January 6, 2005, requires a further revision to the Sedalia, MO Class E airspace area.

Accordingly, pursuant to the authority delegated to me, the legal description of the Class E airspace area extending upward from 700 feet above the surface at Sedalia, MO, as published in the **Federal Register** on Friday, October 29, 2004, (69 FR 63056) (FR Doc. 04–24259) is corrected as follows:

§ 71.1 [Corrected]

■ On page 63057, Column 3, fifth paragraph, third line, change "(Lat. 38°42'25"; N., long. 93°10'34" W.)" to read: "(Lat. 38°42'27"; N., long. 93°10'33" W.)"

Issued in Kansas City, MO, on January 11, 2005.

Donna R. McCord,

Acting Area Director, Western Flight Services Operations.

[FR Doc. 05–1420 Filed 1–25–05; 8:45 am]

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DEPARTMENT OF THE TREASURY

Fiscal Service

31 CFR Part 285

RIN 1510–AA78

Offset of Tax Refund Payments To Collect State Income Tax Obligations

AGENCY: Financial Management Service, Fiscal Service, Treasury.

ACTION: Final rule.

SUMMARY: Under provisions of the Internal Revenue Service Restructuring and Reform Act of 1998, the Federal tax refund of a taxpayer who owes a past-due, legally enforceable State income tax obligation may be reduced, or offset, by the amount owed by the taxpayer. The funds offset from the taxpayer's Federal tax refund are forwarded to the State that reported the past-due State income tax obligation. On December 20, 1999, the U.S. Department of the Treasury's Financial Management Service (FMS) published a notice of proposed rulemaking in the **Federal Register** by cross-reference to an interim rule published in the **Federal Register** on the same day. This final rule adopts the interim rule without change.

DATES: This rule is effective January 26, 2005.

FOR FURTHER INFORMATION CONTACT: Gerry Isenberg, Financial Program Specialist, at (202) 874-6660; Ellen Neubauer or Ronda Kent, Senior Attorneys, at (202) 874-6680. A copy of this final rule is being made available for downloading from the Financial Management Service Web site at the following address: <http://www.fms.treas.gov/debt>.

SUPPLEMENTARY INFORMATION:

Background

The Internal Revenue Code authorizes the Secretary of the Treasury to offset Federal tax refund payments to satisfy debts owed to the United States and to collect past-due support for States. Under the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, 112 Stat. 685, 779 (1998), the authority to offset tax refund payments was amended to allow for the offset of Federal tax refund payments to collect past-due, legally enforceable State income tax obligations reported to the Secretary of the Treasury by States. The amendments authorizing such offsets were effective January 1, 2000.

Offsets to collect delinquent State income tax debts from Federal tax refunds are processed through the Treasury Offset Program (TOP), which is operated by FMS, the disbursing office for the Treasury Department. TOP is a centralized offset program through which FMS offsets tax refund payments, as well as other nontax Federal payments, to collect delinquent debts owed to Federal agencies and States. This rule governs only the offset of one type of payment (*i.e.*, tax refunds) to pay one type of delinquent debt (*i.e.*, past-due, legally enforceable State income tax obligations).

On December 20, 1999, FMS published a notice of proposed

rulemaking, 64 FR 71233 (NPRM), concerning the offset of tax refunds to collect delinquent income tax obligations owed to States. On the same day, FMS published an interim rule with request for comments, 64 FR 71228, which contained the text for the NPRM. The closing date for comments regarding the proposed and interim rules was January 19, 2000.

Comments on the Proposed and Interim Rules

FMS did not receive any comments on the NPRM by the close of the comment period. Likewise, FMS did not receive any comments on the interim rule, which served as the text for the NPRM. Therefore, the interim rule is adopted, without change, as a final rule.

Regulatory Analysis

This final rule is not a significant regulatory action as defined in Executive Order 12866. Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that this rule will not have a significant economic impact on a substantial number of small entities. The basis for this certification is that this rule only assists States in the collection of past-due legally enforceable State income tax debt. Therefore, a regulatory flexibility analysis is not required.

Special Analysis

FMS has determined that good cause exists to make this final rule effective upon publication without providing the 30-day period between publication and the effective date contemplated by 5 U.S.C. 553(d). The purpose of a delayed effective date is to afford persons affected by a rule a reasonable time to prepare for compliance. However, in this case, FMS has been collecting past-due income tax obligations owed to States by tax refund offset since January 2000. Procedures affecting States submitting delinquent income tax obligations for collection and persons owing delinquent income tax obligations to States remain substantially unchanged. This final rule provides important guidance that is expected to facilitate States' participation in the tax refund offset program. Therefore, FMS believes that good cause exists to make the rule effective upon publication.

List of Subjects in 31 CFR Part 285

Administrative practice and procedure, Black lung benefits, Child support, Claims, Credit, Debts, Disability benefits, Federal employees, Garnishment of wages, Hearing and appeal procedures, Loan programs,

Privacy, Railroad retirement, Railroad unemployment insurance, Salaries, Social Security benefits, Supplemental Security Income (SSI), Taxes, Veteran's benefits, Wages.

Adoption as Final Rule

■ Accordingly, the interim rule adding § 285.8 to 31 CFR part 285, subpart A, which was published at 64 FR 71228 on December 20, 1999, is adopted as a final rule without change.

Dated: January 21, 2005.

Richard L. Gregg,
Commissioner.

[FR Doc. 05-1421 Filed 1-25-05; 8:45 am]

BILLING CODE 4810-35-P

DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Parts 110 and 165

[CGD07-04-090]

RIN 1625-AA11, 1625-AA87, 1625-AA01

Regulated Navigation Areas, Security Zones, and Temporary Anchorage Areas; St. Johns River, Jacksonville, FL

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a series of temporary regulated navigation areas, security zones and temporary anchorage areas on the St. Johns River, Jacksonville, FL, from Winter Point to the Intracoastal Waterway, for Super Bowl XXXIX activities and events. The river will be divided into two regulated navigation areas and four security zones in order to provide increased layered security in close proximity to the downtown area of the river. Additionally, the size of existing fixed security zones around docked cruise ships will be increased. Existing anchorage grounds will be modified and temporary anchorages will be added to accommodate the vessel traffic expected during the Super Bowl events. The regulated navigation areas, security zones and temporary anchorages are necessary to protect national security interests and the safety of navigation during Super Bowl events. These areas will be enforced at various designated time periods beginning February 2, 2005, through February 7, 2005. Entry into the security zones will be prohibited to all persons and vessels unless authorized by the Coast Guard Captain of the Port Jacksonville or his designated representatives.