

intergovernmental mandate, as described in sections 203 and 204 of UMRA. This rule also does not significantly or uniquely affect the communities of tribal governments, as specified by Executive Order 13084 (63 FR 27655, May 10, 1998). This rule will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 13132 (64 FR 43255, August 10, 1999). This rule also is not subject to Executive Order 13045 (62 FR 19885, April 23, 1997), because it is not economically significant.

This technical correction action does not involve technical standards; thus, the requirements of section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) do not apply. The rule also does not involve special consideration of environmental justice related issues as required by Executive Order 12898 (59 FR 7629, February 16, 1994). In issuing this rule, EPA has taken the necessary steps to eliminate drafting errors and ambiguity, minimize potential litigation, and provide a clear legal standard for affected conduct, as required by section 3 of Executive Order 12988 (61 FR 4729, February 7, 1996). EPA has complied with Executive Order 12630 (53 FR 8859, March 15, 1988) by examining the takings implications of the rule in accordance with the "Attorney General's Supplemental Guidelines for the Evaluation of Risk and Avoidance of Unanticipated Takings" issued under the executive order. This rule does not impose an information collection burden under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

The Congressional Review Act (CRA; 5 U.S.C. 801 *et seq.*), as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. Section 808 allows the issuing agency to make a rule effective sooner than otherwise provided by the CRA if the agency makes a good cause finding that notice and public procedure is impracticable, unnecessary or contrary to the public interest. This determination must be supported by a brief statement (5 U.S.C. 808(2)). As stated previously, EPA has made such a good cause finding, including the reasons therefor, and

established an effective date of February 22, 2000.

EPA will submit a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of the rule in the **Federal Register**. This action is not a "major rule" as defined by 5 U.S.C. 804(2).

#### List of Subjects in 40 CFR Part 51

Environmental protection, Administrative practice and procedure, Air pollution control, Carbon monoxide, Intergovernmental relations, Lead, Nitrogen oxides, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides.

Dated: February 10, 2000.

**Robert A. Perciasepe,**

*Assistant Administrator, Office of Air and Radiation.*

Part 51, chapter I, title 40 of the Code of Federal Regulations is amended as follows:

#### **PART 51—REQUIREMENTS FOR PREPARATION, ADOPTION, AND SUBMITTAL OF IMPLEMENTATION PLANS**

1. The authority citation for part 51 continues to read as follows:

**Authority:** 42 U.S.C. 7401-7671q.

2. Section 51.102 is amended by removing paragraph (d)(6).

[FR Doc. 00-4047 Filed 2-18-00; 8:45 am]

**BILLING CODE 6560-50-P**

#### **GENERAL SERVICES ADMINISTRATION**

##### **41 CFR Part 302-11**

[FTR Amendment 91]

**RIN 3090-AH14**

#### **Federal Travel Regulation; Relocation Income Tax (RIT) Allowance Tax Tables**

**AGENCY:** Office of Governmentwide Policy, GSA.

**ACTION:** Final rule.

**SUMMARY:** The Federal, State, and Puerto Rico tax tables for calculating the relocation income tax (RIT) allowance must be updated yearly to reflect changes in Federal, State, and Puerto Rico income tax brackets and rates. The Federal, State, and Puerto Rico tax tables contained in this rule are for calculating the 2000 RIT allowance to be paid to relocating Federal employees.

**DATES:** This final rule is effective January 1, 2000, and applies for RIT

allowance payments made on or after January 1, 2000.

#### **FOR FURTHER INFORMATION CONTACT:**

Calvin L. Pittman, Office of Governmentwide Policy (MTT), Washington, DC 20405, telephone (202) 501-1538.

**SUPPLEMENTARY INFORMATION:** This amendment provides the tax tables necessary to compute the relocation income tax (RIT) allowance for employees who are taxed in 2000 on moving expense reimbursements.

#### **A. Background**

Section 5724b of Title 5, United States Code, provides for reimbursement of substantially all Federal, State, and local income taxes incurred by a transferred Federal employee on taxable moving expense reimbursements. Policies and procedures for the calculation and payment of a RIT allowance are contained in the Federal Travel Regulation (41 CFR 302-11). The Federal, State, and Puerto Rico tax tables for calculating RIT allowance payments are updated yearly to reflect changes in Federal, State, and Puerto Rico income tax brackets and rates.

#### **B. Executive Order 12866**

The General Services Administration (GSA) has determined that this final rule is not a significant regulatory action for the purposes of Executive Order 12866 of September 30, 1993.

#### **C. Regulatory Flexibility Act**

This final rule is not required to be published in the **Federal Register** for notice and comment; therefore, the Regulatory Flexibility Act, 5 U.S.C. 601 *et seq.*, does not apply.

#### **D. Paperwork Reduction Act**

The Paperwork Reduction Act does not apply because this final rule does not impose recordkeeping or information collection requirements, or the collection of information from offerors, contractors, or members of the public which require the approval of the Office of Management and Budget under 44 U.S.C. 3501 *et seq.*

#### **E. Small Business Regulatory Enforcement Fairness Act**

This final rule is also exempt from Congressional review prescribed under 5 U.S.C. 801 since it relates solely to agency management and personnel.

#### **List of Subjects in 41 CFR Part 302-11**

Government employees, Income taxes, Relocation allowances and entitlements, Transfers, Travel and transportation expenses.

For the reasons set forth in the preamble, 41 CFR part 302-11 is amended as follows:

### **PART 302-11—RELOCATION INCOME TAX (RIT) ALLOWANCE**

1. The authority citation for 41 CFR part 302-11 continues to read as follows:

**Authority:** 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

2. Appendixes A, B, C, and D to part 302-11 are amended by adding a new table at the end of each appendix, respectively, to read as follows:

#### **Appendix A to Part 302-11—Federal Tax Tables For RIT Allowance**

\* \* \* \* \*

#### **Federal Marginal Tax Rates by Earned Income Level and Filing Status—Tax Year 1999**

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in § 302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1999.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15 .....	\$7,288	\$33,937	\$13,132	\$48,851	\$17,078	\$62,143	\$8,480	\$30,536
28 .....	33,937	73,812	48,851	109,613	62,143	128,360	30,536	61,844
31 .....	73,812	145,735	109,613	177,494	128,360	185,189	61,844	95,644
36 .....	145,735	300,782	177,494	324,383	185,189	309,316	95,644	164,417
39.6 .....	300,782	.....	324,383	.....	309,316	.....	164,417	.....

#### **Appendix B to Part 302-11—State Tax Tables For RIT Allowance**

\* \* \* \* \*

#### **State Marginal Tax Rates by Earned Income Level—Tax Year 1999**

The following table is to be used to determine the State marginal tax rates for

calculation of the RIT allowance as prescribed in § 302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1999.

Marginal tax rates (stated in percents) for the earned income amounts specified in each column <sup>1,2</sup>

State (or district)	\$20,000— \$24,999	\$25,000— \$49,999	\$50,000— \$74,999	\$75,000 and over
Alabama .....	5	5	5	5
Alaska .....	0	0	0	0
Arizona .....	2.87	3.2	3.74	5.04
Arkansas .....	4.5	7	7	7
If single status <sup>3</sup> .....	6	7	7	7
California .....	2	4	8	9.3
If single status <sup>3</sup> .....	4	8	8	9.3
Colorado .....	4.75	4.75	4.75	4.75
Connecticut .....	4.5	4.5	4.5	4.5
Delaware .....	5.2	5.95	6.4	6.4
District of Columbia .....	8	9.5	9.5	9.5
Florida .....	0	0	0	0
Georgia .....	6	6	6	6
Hawaii .....	7.2	8.2	8.75	8.75
If single status <sup>3</sup> .....	8.2	8.75	8.75	8.75
Idaho .....	7.8	8.2	8.2	8.2
Illinois .....	3	3	3	3
Indiana .....	3.4	3.4	3.4	3.4
Iowa .....	6.48	7.92	8.98	8.98
If single status <sup>3</sup> .....	6.8	7.92	8.98	8.98
Kansas .....	3.5	6.25	6.25	6.45
If single status <sup>3</sup> .....	4.1	7.75	7.75	7.75
Kentucky .....	6	6	6	6
Louisiana .....	2	4	4	6
If single status <sup>3</sup> .....	4	4	6	6
Maine .....	4.5	7	8.5	8.5
If single status <sup>3</sup> .....	8.5	8.5	8.5	8.5
Maryland .....	4.8	4.8	4.8	4.8
Massachusetts .....	5.95	5.95	5.95	5.95
Michigan .....	4.3	4.3	4.3	4.3
Minnesota .....	5.5	7.25	7.25	8
If single status <sup>3</sup> .....	7.25	7.25	8	8
Mississippi .....	5	5	5	5
Missouri .....	6	6	6	6
Montana .....	6	9	10	11
Nebraska .....	3.65	5.24	6.99	6.99
If single status <sup>3</sup> .....	5.24	6.99	6.99	6.99
Nevada .....	0	0	0	0

Marginal tax rates (stated in percents) for the earned income amounts specified in each column<sup>1,2</sup>

State (or district)	\$20,000– \$24,999	\$25,000– \$49,999	\$50,000– \$74,999	\$75,000 and over
New Hampshire .....	0	0	0	0
New Jersey .....	1.4	1.75	2.45	6.37
If single status <sup>3</sup> .....	1.4	3.5	5.525	6.37
New Mexico .....	3.2	6	7.1	8.2
If single status <sup>3</sup> .....	6	7.1	7.9	8.2
New York .....	4	5.25	6.85	6.85
If single status <sup>3</sup> .....	5.25	6.85	6.85	6.85
North Carolina .....	6	7	7	7.75
North Dakota .....	6.67	9.33	12	12
If single status <sup>3</sup> .....	8	10.67	12	12
Ohio .....	2.694	4.040	4.715	6.799
Oklahoma .....	5	6.75	6.75	6.75
If single status <sup>3</sup> .....	6.75	6.75	6.75	6.75
Oregon .....	9	9	9	9
Pennsylvania .....	2.8	2.8	2.8	2.8
Rhode Island <sup>4</sup> .....	26	26	26	26
South Carolina .....	7	7	7	7
South Dakota .....	0	0	0	0
Tennessee .....	0	0	0	0
Texas .....	0	0	0	0
Utah .....	7	7	7	7
Vermont <sup>5</sup> .....	24	24	24	24
Virginia .....	5	5.75	5.75	5.75
Washington .....	0	0	0	0
West Virginia .....	4	4.5	6	6.5
Wisconsin .....	6.37	6.77	6.77	6.77
Wyoming .....	0	0	0	0

<sup>1</sup> Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

<sup>2</sup> If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302–11.8(e)(2)(ii).

<sup>3</sup> This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

<sup>4</sup> The income tax rate for Rhode Island is 26 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

<sup>5</sup> The income tax rate for Vermont is 24 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

#### Appendix C to Part 302–11—Tax Tables For RIT Allowance—Year 2

\* \* \* \* \*

#### Federal Marginal Tax Rates by Earned Income Level and Filing Status—Tax Year 2000

The following table is to be used to  
determine the Federal marginal tax rate for

Year 2 for computation of the RIT allowance  
as prescribed in § 302–11.8(e)(1). This table  
is to be used for employees whose Year 1  
occurred during calendar years 1990, 1991,  
1992, 1993, 1994, 1995, 1996, 1997, 1998, or  
1999.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15 .....	\$7,417	\$34,638	\$13,375	\$49,734	\$17,421	\$63,297	\$8,603	\$31,342
28 .....	34,638	75,764	49,734	113,413	63,297	131,334	31,342	63,448
31 .....	75,764	148,990	113,413	180,742	131,334	189,826	63,448	99,219
36 .....	148,990	306,111	180,742	326,450	189,826	315,957	99,219	170,524
39.6 .....	306,111	.....	326,450	.....	315,957	.....	170,524	.....

#### Appendix D to Part 302–11—Puerto Rico Tax Tables for RIT Allowance

\* \* \* \* \*

#### Puerto Rico Marginal Tax Rates by Earned Income Level—Tax Year 1999

The following table is to be used to  
determine the Puerto Rico marginal tax rate

for computation of the RIT allowance as  
prescribed in § 302–11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
12 .....	.....	.....	.....	\$25,000
18 .....	.....	\$25,000	.....	.....

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
31 .....	\$25,000	50,000	\$25,000	50,000
33 .....	50,000	.....	50,000	.....

Dated: February 14, 2000.

**David J. Barram,**

*Administrator of General Services.*

[FR Doc. 00-4059 Filed 2-18-00; 8:45 am]

BILLING CODE 6820-24-P

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Health Care Financing Administration

#### 42 CFR Part 413

[HCFA-1860-FC]

#### Medicare Program; Payment Amount if Customary Charges are Less Than Reasonable Costs: Technical Amendments

**AGENCY:** Health Care Financing Administration (HCFA), HHS.

**ACTION:** Final rule with comment period.

**SUMMARY:** In accordance with HCFA's regulatory burden reduction program, this technical regulation modifies or removes from regulations language that references the following aspects of the Medicare program:

The Lower of Cost or Charges (LCC) carryover provision; this provision was removed from HCFA regulations several years ago.

The application of the LCC principle to durable medical equipment (DME) furnished by home health agencies (HHAs); these items are now paid in accordance with a fee schedule.

**DATES:** *Effective Date:* These regulations are effective on March 23, 2000. Comments must be submitted on or before March 23, 2000.

**ADDRESSES:** Mail written comments (one original and three copies) to the Following address ONLY: Health Care Financing Administration, Department of Health and Human Services, Attention: HCFA-1860-FC, PO Box 8013, Baltimore, MD 21244-1850.

If you prefer, you may deliver your written comments (one original and three copies) to one of the following addresses: Room 443-G, Hubert H. Humphrey Building, 200 Independence Avenue, SW, Washington, DC, or C5-14-03, Central Building, 7500 Security Boulevard, Baltimore, MD 21244-1850. Comments mailed to those addresses may be delayed and could be considered late.

Because of staffing and resource limitations, we cannot accept comments by facsimile (FAX) transmission. In commenting, please refer to file code HCFA-1860-FC.

Comments received timely will be available for public inspection as they are received, generally beginning approximately 3 weeks after publication of a document, in Room 443-G of the Department's offices at 200 Independence Avenue, SW, Washington, DC, on Monday through Friday of each week from 8:30 a.m. to 5:00 p.m. (Phone (202) 690-7890).

#### FOR FURTHER INFORMATION CONTACT:

Ward Pleines, (410) 786-4528.

#### SUPPLEMENTARY INFORMATION:

##### I. Background

While the Medicare program's Lower of Cost or Charges (LCC) principle is mandated by sections 1814(b) and 1833(a)(2) of the Social Security Act (the Act), the inclusion of the carryover provision in the regulations at 42 CFR 413.13(h) was not required by the law. When we believed that the provider community had sufficient experience with the LCC principle to warrant the elimination of the carryover provision, we amended the regulations to permit the carryover of unreimbursed costs only for cost reporting periods starting on or after January 1, 1974 (the start of the LCC principle) but before April 28, 1988 (the elimination of the carryover provision). This change was accomplished through the publication of a final regulation in the **Federal Register** at 53 FR 10077, published March 29, 1988. We now believe that sufficient time has passed since the publication of the revision eliminating the carryover provision so that it is no longer necessary to maintain any reference to the carryover provision in the regulations. Accordingly, we have deleted sections referring to the LCC carryover provision from the regulations.

Section 4062(b) of the Omnibus Reconciliation Act of 1987 (Public Law 100-203) added section 1834 to the Act. Section 1834(a) provides for payment for durable medical equipment (DME) at 80 percent of the lesser of the actual charge for the item or the payment amount recognized under the DME fee schedule. For nominal charge Home Health Agencies (HHAs), payment is

made based on 80 percent of the DME fee schedule amount. Since payment for DME provided by HHAs is no longer based on the lesser of reasonable cost or reasonable charges, the LCC principle is no longer applicable to DME provided by HHAs. Therefore, all regulation sections referring to the application of the LCC principle to DME provided by HHAs are being deleted.

##### II. Provisions of the Final Regulations

In § 413.13 we clarified the language, making the following changes:

In paragraph (a), we removed the definition of "provider with a significant portion of low-income patients" (the term is explained in the one place it is used), simplified the definitions of "fair compensation", and added definitions of "customary charges", "nominal charge", and "reasonable cost".

In paragraph (b)(1), we removed the last sentence and, (as throughout the section), any provisions that expired 10 or more years ago and all beginning dates earlier than 1989.

In paragraph (c), we removed paragraph (c)(2)(iii).

Wherever appropriate, we added descriptive headings to paragraph subdivisions.

We removed paragraphs (g) and (h). The paragraph (g)(2) rule (separate consideration of Part A and Part B services) which is the only part of paragraph (g) which is not obsolete now appears in paragraph (b)(1) of the section.

In § 413.134, we have removed paragraph (k) because it is no longer applicable. We have also redesignated paragraph (l) as paragraph (k).

In § 413.153, we have removed paragraph (e) because it is no longer applicable. We have also redesignated paragraph (f) as paragraph (e).

##### III. Collection of Information Requirements

This document does not impose information collection and recordkeeping requirements. Consequently, it need not be reviewed by the Office of Management and Budget under the authority of the Paperwork Reduction Act of 1995.

##### IV. Regulatory Impact Statement

We have examined the impact of this rule as required by Executive Order