

- 1. The first sentence of paragraph (a) is revised.
- 2. Paragraph (b) is revised.
- 3. Paragraph (c) is added.

The revisions and addition read as follows:

§ 1.179-6 Effective dates.

(a) * * * Except as provided in paragraphs (b) and (c) of this section, the provisions of §§ 1.179-1 through 1.179-5 apply for property placed in service by the taxpayer in taxable years ending after January 25, 1993. * * *

(b) *Section 179 property placed in service by the taxpayer in a taxable year beginning after 2002 and before 2008.* The provisions of § 1.179-2(b)(1) and (b)(2)(ii), the second sentence of § 1.179-4(a), and the provisions of § 1.179-5(c), reflecting changes made to section 179 by the Jobs and Growth Tax Relief Reconciliation Act of 2003 (117 Stat. 752) and the American Jobs Creation Act of 2004 (118 Stat. 1418), apply for property placed in service in taxable years beginning after 2002 and before 2008.

(c) *Application of § 1.179-5(d).* Section 1.179-5(d) applies on or after July 12, 2005.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

■ **Par. 11.** The authority citation for part 602 continues to read, in part, as follows:

Authority: 26 U.S.C. 7805.

■ **Par. 12.** In § 602.101, paragraph (b) is amended by removing the entries for “1.179-2T” and “1.179-5T” and adding a new entry for “1.179-5” in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

* * * * *

(b) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	* * * * *
1.179-5	1545-1201
* * * * *	* * * * *

Mark E. Matthews,
Deputy Commissioner for Services and Enforcement.

Approved: June 23, 2005.

Eric Solomon,
Acting Deputy Assistant Secretary of the Treasury (Tax Policy).

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[R07-OAR-2005-MO-0003; FRL-7936-7]

Approval and Promulgation of Implementation Plans; State of Missouri

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: EPA is announcing the approval of an amendment to the statewide NO_x rule for the state of Missouri. The purpose of this rule is to reduce the state's contribution to the St. Louis 8-hour ozone nonattainment area. Consequently, the reductions in NO_x emissions will also help to reduce the amount of PM_{2.5} precursors in the area. This action is necessary to complete the process of incorporating the amended rule into Missouri's ozone SIP.

DATES: This rule is effective on August 12, 2005.

FOR FURTHER INFORMATION CONTACT: Michael Jay at (913) 551-7460 or by e-mail at jay.michael@epa.gov.

SUPPLEMENTARY INFORMATION:

Throughout this document whenever “we”, “us”, or “our” is used, we mean EPA. This section provides additional information by addressing the following questions:

What is a SIP?

What is the Federal approval process for a SIP?

What does Federal approval of a state regulation mean to me?

What is being addressed in this document?

How does the statewide NO_x rule relate to the NO_x SIP call?

Have the requirements for approval of a SIP revision been met?

What action is EPA taking?

What Is a SIP?

Section 110 of the Clean Air Act (CAA) requires states to develop air pollution regulations and control strategies to ensure that state air quality meets the national ambient air quality standards established by EPA. These ambient standards are established under section 109 of the CAA, and they currently address six criteria pollutants. These pollutants are: Carbon monoxide, nitrogen dioxide, ozone, lead, particulate matter, and sulfur dioxide.

Each state must submit these regulations and control strategies to us for approval and incorporation into the Federally-enforceable SIP.

Each Federally-approved SIP protects air quality primarily by addressing air pollution at its point of origin. These

SIPs can be extensive, containing state regulations or other enforceable documents and supporting information such as emission inventories, monitoring networks, and modeling demonstrations.

What Is the Federal Approval Process for a SIP?

In order for state regulations to be incorporated into the Federally-enforceable SIP, states must formally adopt the regulations and control strategies consistent with state and Federal requirements. This process generally includes a public notice, public hearing, public comment period, and a formal adoption by a state-authorized rulemaking body.

Once a state rule, regulation, or control strategy is adopted, the state submits it to us for inclusion into the SIP. We must provide public notice and seek additional public comment regarding the proposed Federal action on the state submission. If adverse comments are received, they must be addressed prior to any final Federal action by us.

All state regulations and supporting information approved by EPA under section 110 of the CAA are incorporated into the Federally-approved SIP. Records of such SIP actions are maintained in the Code of Federal Regulations (CFR) at title 40, part 52, entitled “Approval and Promulgation of Implementation Plans.” The actual state regulations which are approved are not reproduced in their entirety in the CFR outright but are “incorporated by reference,” which means that we have approved a given state regulation with a specific effective date.

What Does Federal Approval of a State Regulation Mean to Me?

Enforcement of the state regulation before and after it is incorporated into the Federally-approved SIP is primarily a state responsibility. However, after the regulation is Federally approved, we are authorized to take enforcement action against violators. Citizens are also offered legal recourse to address violations as described in section 304 of the CAA.

What Is Being Addressed in This Document?

We are taking final action to approve the Missouri Department of Natural Resources' (MDNR) request to include, as a revision to Missouri's ozone SIP, an amendment to rule 10 CSR 10-6.350, “Emissions Limitations and Emissions Trading of Oxides of Nitrogen” (known hereafter as “statewide NO_x rule”), which was incorporated into the SIP on

December 28, 2000 (65 FR 82285). The Missouri Air Conservation Commission adopted the amended rule on April 24, 2003. The rule became effective under state law on June 23, 2003. The rule was submitted to EPA on September 18, 2003 and included the comments on the rule during the state's adoption process, and the state's response to comments, and other information necessary to meet EPA's completeness criteria.

EPA proposed to approve the revision of this rule as an amendment to the Missouri SIP in the **Federal Register** on March 31, 2005 (70 FR 16472). The comment period closed on May 2, 2005. No comments were received. We are taking final action to approve the rule amendment as a revision to the current SIP approved statewide NO_x rule for the state of Missouri.

How Does the Statewide NO_x Rule Relate to the NO_x SIP Call?

As stated previously, the statewide NO_x rule is designed to achieve emissions reductions to improve air quality in the St. Louis area. Missouri is also subject to a requirement to achieve certain NO_x reductions to eliminate its significant contribution to ozone nonattainment problems in other areas, relating to NO_x emissions transported from Missouri to other states. (See, 69 FR 21604, April 21, 2004.) Therefore, separate from today's rulemaking, Missouri is in the process of adopting the requirements of the NO_x SIP Call and today's action does not relieve the state of this obligation.

Have the Requirements for Approval of a SIP Revision Been Met?

The state submittal has met the public notice requirements for SIP submissions in accordance with 40 CFR 51.102. The submittal also satisfied the completeness criteria of 40 CFR part 51, appendix V. In addition, as explained above and in more detail in the technical support document that is part of this document and in the March 31, 2005, proposal, the revision meets the substantive SIP requirements of the CAA, including section 110 and implementing regulations.

What Action Is EPA Taking?

EPA is approving the rule amendment as a revision to the current SIP-approved statewide NO_x rule for the state of Missouri.

Statutory and Executive Order Reviews

Under Executive Order 12866 (58 FR 51735, October 4, 1993), this action is not a "significant regulatory action" and therefore is not subject to review by the Office of Management and Budget. For

this reason, this action is also not subject to Executive Order 13211, "Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use" (66 FR 28355, May 22, 2001). This action merely approves state law as meeting Federal requirements and imposes no additional requirements beyond those imposed by state law. Accordingly, the Administrator certifies 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.*). Because this rule approves pre-existing requirements under state law and does not impose any additional enforceable duty beyond that required by state law, it does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4).

This rule also does not have tribal implications because it will not have a substantial direct effect on one or more Indian tribes, on the relationship between the Federal Government and Indian tribes, or on the distribution of power and responsibilities between the Federal Government and Indian tribes, as specified by Executive Order 13175 (65 FR 67249, November 9, 2000). This action also does not have Federalism implications because it does 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 action merely approves a state rule implementing a Federal standard, and does not alter the relationship or the distribution of power and responsibilities established in the CAA. This rule also is not subject to Executive Order 13045 "Protection of Children from Environmental Health Risks and Safety Risks" (62 FR 19885, April 23, 1997), because it is not economically significant.

In reviewing SIP submissions, EPA's role is to approve state choices, provided that they meet the criteria of the CAA. In this context, in the absence of a prior existing requirement for the state to use voluntary consensus standards (VCS), EPA has no authority to disapprove a SIP submission for failure to use VCS. It would thus be inconsistent with applicable law for EPA, when it reviews a SIP submission, to use VCS in place of a SIP submission that otherwise satisfies the provisions of the CAA. 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. 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, 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. 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**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This action is not a "major rule" as defined by 5 U.S.C. 804(2).

Under section 307(b)(1) of the CAA, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by September 12, 2005. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed, and shall not postpone the effectiveness of such rule or action. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Carbon monoxide, Incorporation by reference, Intergovernmental relations, Lead, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements, Sulfur oxides, Volatile organic compounds.

Dated: July 5, 2005.

James B. Gulliford,

Regional Administrator, Region 7.

■ Chapter I, Title 40 of the Code of Federal Regulations is amended as follows:

PART 52—[AMENDED]

■ 1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7401 *et seq.*

Subpart AA—Missouri**§ 52.1320 Identification of plan.**

■ 2. In § 52.1320(c) the table is amended under chapter 6 by revising the entry for “10–6.350” to read as follows:

(c) * * *

EPA-APPROVED MISSOURI REGULATIONS

Missouri citation	Title	State effective date	EPA approval date	Explanation
Missouri Department of Natural Resources				
*	*	*	*	*
Chapter 6—Air Quality Standards, Definitions, Sampling and Reference Methods, and Air Pollution Control Regulations for the State of Missouri				
*	*	*	*	*
10–6.350	Emissions Limitations and Emissions Trading of Oxides of Nitrogen.	06/23/03	7/13/05 [Insert FR page number where the document begins].	
*	*	*	*	*

* * * * *

[FR Doc. 05–13696 Filed 7–12–05; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[R06–OAR–2005–TX–0008; FRL–7936–8]

Approval and Promulgation of Air Quality Implementation Plans; Texas; Revisions To Control Volatile Organic Compound Emissions; Correction

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule; correction.

SUMMARY: EPA issued a direct final rule on March 29, 2005, (70 FR 15769), that approved Texas State Implementation Plan (SIP) revisions. The approved revisions pertain to regulations to control volatile organic compound (VOC) emissions from solvent degreasing processes, cutback asphalt, and motor vehicle fuel dispensing facilities. The language in the March 29, 2005 **Federal Register** amended the table in 40 CFR 52.2270(c) titled “EPA Approved Regulations in the Texas SIP”. The amendatory language failed to: Update the table for control of vehicle refueling emissions (Stage II) at motor vehicle fuel dispensing facilities, and add a table heading for cutback asphalt regulations. This document corrects these two mistakes.

DATES: This correction is effective on July 13, 2005.

FOR FURTHER INFORMATION CONTACT: Carl Young, Air Planning Section (6PD–L), Environmental Protection Agency, Region 6, 1445 Ross Avenue, Suite 700, Dallas, Texas 75202–2733, telephone 214–665–6645; fax number 214–665–7263; e-mail address young.carl@epa.gov.

SUPPLEMENTARY INFORMATION: EPA issued a direct final rule on March 29, 2005, (70 FR 15769), that approved Texas SIP revisions. The revisions pertain to regulations to control VOC emissions from solvent degreasing processes, cutback asphalt, and motor vehicle fuel dispensing facilities. The revisions approved were §§ 115.227, 115.229, 115.239–115.249, 115.412, 115.413, 115.415–115.417, 115.419, 115.512, 115.516, 115.517, and 115.519 in 30 TAC Chapter 115, Control of Air Pollution from Volatile Organic Compounds. The language in the March 29, 2005 **Federal Register** amended the table in 40 CFR 52.2270(c) titled “EPA Approved Regulations in the Texas SIP” under Chapter 115 (Reg 5). The amendatory language (1) Added a new heading titled “Division 1: Degreasing Processes” in Subchapter E: Solvent-Using Processes, and (2) updated the table entries for Sections 115.227, 115.229, 115.239, 115.412, 115.413, 115.415, 115.416, 115.417, 115.419, 115.512, 115.516, 115.517, and 115.519. The amendatory language failed to update table entries for Sections 115.240–115.249, Control of Vehicle Refueling Emissions (Stage II) at Motor

Vehicle Fuel Dispensing. The amendatory language also failed to update the table with an additional heading for “Cutback Asphalt”. This document corrects these two mistakes.

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Intergovernmental relations, Ozone, Reporting and recordkeeping requirements, Volatile organic compounds.

Dated: June 24, 2005.

Richard E. Greene,
Regional Administrator, Region 6.

■ 40 CFR part 52 is amended as follows:

PART 52—[AMENDED]

■ 1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7402 *et seq.*

Subpart SS—Texas

■ 2. The table in § 52.2270(c) entitled “EPA Approved Regulations in the Texas SIP” under Chapter 115 (Reg 5) is amended by:

- a. Adding a new centered heading “Division 1: Cutback Asphalt” immediately following the centered heading “Subchapter F: Miscellaneous Industrial Sources”;
- b. Revising entries for Sections 115.240–115.249 in Subchapter C, Division 4 to read as follows:

§ 52.2270 Identification of plan.

* * * * *
(c) * * *