

3094). In the Rules and Regulations section of this issue of the **Federal Register**, the Treasury Department and the IRS are amending certain of the temporary regulations in § 1.7874–4T. Accordingly, the Treasury Department and the IRS are issuing a notice of proposed rulemaking in the Proposed Rules section of this issue of the **Federal Register** that proposes rules in § 1.7874–4 by cross-reference to the amended temporary regulations. This document withdraws the previously proposed regulations that are replaced by the notice of proposed rulemaking in the Proposed Rules section of this issue of the **Federal Register**.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Partial Withdrawal of a Notice of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, § 1.367(b)–4(e), (f), and (g) of the notice of proposed rulemaking (REG–147636–08) published in the **Federal Register** on February 11, 2009 (74 FR 6840) are withdrawn. Also, under the authority of 26 U.S.C. 7805, § 1.7874–4(c)(1)(i), (c)(1)(ii)(B), (c)(2), (d)(1)(i), (d)(1)(ii), (h), (i)(6), (i)(7)(iii)(C), (i)(7)(iv), (j)(7), (j)(8), and (k)(1), as well as paragraph (ii) of *Example 1*, paragraph (ii) of *Example 2*, and *Example 3* through *Example 8* of § 1.7874–4(j), of the notice of proposed rulemaking (REG–121534–12) published in the **Federal Register** on January 17, 2014 (79 FR 3145) are withdrawn.

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2016–07295 Filed 4–4–16; 5:00 pm]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–135734–14]

RIN 1545–BM45

Inversions and Related Transactions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulation.

SUMMARY: The Department of Treasury (Treasury Department) and the IRS are issuing temporary regulations that address transactions that are structured

to avoid the purposes of sections 7874 and 367 of the Internal Revenue Code (the Code) and certain post-inversion tax avoidance transactions in the Rules and Regulations section of this issue of the **Federal Register**. The temporary regulations affect certain domestic corporations and domestic partnerships whose assets are directly or indirectly acquired by a foreign corporation and certain persons related to such domestic corporations and domestic partnerships. The text of the temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by July 7, 2016.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–135734–14), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20224. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–135734–14), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG–135734–14).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations under sections 304, 367, and 7874, Shane M. McCarrick or David A. Levine, (202) 317–6937; concerning the proposed regulations under sections 956 and 7701(l), Rose E. Jenkins, (202) 317–6934 (not toll-free numbers); concerning submissions of comments or requests for a public hearing, Regina Johnson, (202) 317–5177 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** contain regulations under sections 304, 367, 954, 956, 7701(l), and 7874 of the Internal Revenue Code (Code) that address transactions that are structured to avoid the purposes of sections 7874 and 367 of the Internal Revenue Code (the Code) and certain post-inversion tax avoidance transactions. The text of the temporary regulations also serves as the text of the proposed regulations herein. The preamble to the temporary regulations explains the temporary regulations and the corresponding proposed regulations.

Special Analyses

Certain IRS regulations, including this one, are exempt from the requirements

of Executive Order 12866, as supplemented and reaffirmed by Executive Order 13563. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. Chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f), this notice of proposed rulemaking has been submitted to the Chief Counsel of Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the **ADDRESSES** heading. Treasury and the IRS request comments on all aspects of the proposed rules. All comments will be available at www.regulations.gov or upon request. A public hearing will be scheduled if requested in writing by any person that timely submits electronic or written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal authors of these proposed regulations are Rose E. Jenkins, David A. Levine, and Shane M. McCarrick of the Office of Associate Chief Counsel (International). However, other personnel from the Treasury Department and the IRS participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by adding and revising entries in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 * * * Section 1.304–7 also issued under 26 U.S.C. 304(b)(5)(C).

Section 1.367(b)–4 also issued under 26 U.S.C. 367(a), 367(b), and 954(c)(6)(A).

Section 1.956–2 also issued under 26 U.S.C. 956(d) and 956(e).

Section 1.7701(l)–4 also issued under 26 U.S.C. 7701(l) and 954(c)(6)(A).

Section 1.7874–2 also issued under 26 U.S.C. 7874(c)(6) and 7874(g).

Section 1.7874–4 also issued under 26 U.S.C. 7874(c)(6) and 7874(g).

Section 1.7874–6 also issued under 26 U.S.C. 7874(c)(6) and 7874(g).

Section 1.7874–7 also issued under 26 U.S.C. 7874(c)(6) and 7874(g).

Section 1.7874–8 also issued under 26 U.S.C. 7874(c)(6) and 7874(g).

Section 1.7874–9 also issued under 26 U.S.C. 7874(c)(6) and 7874(g).

Section 1.7874–10 also issued under 26 U.S.C. 7874(c)(4) and 7874(g).

Section 1.7874–11 also issued under 26 U.S.C. 7874(g).

Section 1.7874–12 also issued under 26 U.S.C. 7874(g).

■ **Par. 2.** Section 1.304–7 is added to read as follows:

§ 1.304–7 Certain acquisitions by foreign acquiring corporations.

[The text of proposed § 1.304–7 is the same as the text of § 1.304–7T published elsewhere in this issue of the **Federal Register**.]

■ **Par. 3.** Section 1.367(a)–3 is amended by revising paragraphs (c)(3)(iii)(C) and (c)(11)(ii) to read as follows:

§ 1.367(a)–3 Treatment of transfers of stock or securities to foreign corporations.

* * * * *

(c) * * *

(3) * * *

(iii) * * *

(C) [The text of the proposed amendment to § 1.367(a)–3(c)(3)(iii)(C) is the same as the text of § 1.367(a)–3T(c)(3)(iii)(C) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(11) * * *

(ii) [The text of the proposed amendment to § 1.367(a)–3(c)(11)(ii) is the same as the text of § 1.367(a)–3T(c)(11)(ii) published elsewhere in this issue of the **Federal Register**.]

* * * * *

■ **Par. 4.** Section 1.367(b)–4 is amended by revising paragraph (a), paragraph (b) introductory text, and paragraphs (b)(1)(i)(C), (d)(1), (e), (f), (g), and (h) to read as follows:

§ 1.367(b)–4 Acquisition of foreign corporate stock or assets by a foreign corporation in certain nonrecognition transactions.

(a) [The text of the proposed amendment to § 1.367(b)–4(a) is the same as the text of § 1.367(b)–4T(a) published elsewhere in this issue of the **Federal Register**.]

(b) [The text of the proposed amendment to the introductory text to § 1.367(b)–4(b) is the same as the introductory text of § 1.367(b)–4T(b)

published elsewhere in this issue of the **Federal Register**.]

(1) * * *

(i) * * *

(C) [The text of the proposed amendment to § 1.367(b)–4(b)(1)(i)(C) is the same as the text of § 1.367(b)–4T(b)(1)(i)(C) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(d) * * *

(1) [The text of the proposed amendment to § 1.367(b)–4(d)(1) is the same as the text of § 1.367(b)–4T(d)(1) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(e) [The text of the proposed amendment to § 1.367(b)–4(e) is the same as the text of § 1.367(b)–4T(e) published elsewhere in this issue of the **Federal Register**.]

(f) [The text of the proposed amendment to § 1.367(b)–4(f) is the same as the text of § 1.367(b)–4T(f) published elsewhere in this issue of the **Federal Register**.]

(g) [The text of the proposed amendment to § 1.367(b)–4(g) is the same as the text of § 1.367(b)–4T(g) published elsewhere in this issue of the **Federal Register**.]

(h) [The text of proposed § 1.367(b)–4(h) is the same as the text of § 1.367(b)–4T(h) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 5.** Section 1.956–2 is amended by revising paragraphs (a)(4), (c)(5), (d)(2), and (i) to read as follows:

§ 1.956–2 Definition of United States property.

(a) * * *

(4) [The text of the proposed amendment to § 1.956–2(a)(4) is the same as the text of § 1.956–2T(a)(4) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(c) * * *

(5) [The text of the proposed amendment to § 1.956–2(c)(5) is the same as the text of § 1.956–2T(c)(5) published elsewhere in this issue of the **Federal Register**.]

(d) * * *

(2) [The text of the proposed amendment to § 1.956–2(d)(2) is the same as the text of § 1.956–2T(d)(2) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(i) [The text of the proposed amendment to § 1.956–2(i) is the same as the text of § 1.956–2T(i) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 6.** Section 1.7701(l)–4 is added to read as follows:

§ 1.7701(l)–4 Rules regarding inversion transactions.

[The text of proposed § 1.7701(l)–4 is the same as the text of § 1.7701(l)–4T published elsewhere in this issue of the **Federal Register**.]

■ **Par. 7.** Section 1.7874–1 is amended by revising paragraphs (c)(2)(iii), (f), and (h)(2) to read as follows.

§ 1.7874–1 Disregard of affiliate-owned stock.

* * * * *

(c) * * *

(2) * * *

(iii) [The text of the proposed amendment to § 1.7874–1(c)(2)(iii) is the same as the text of § 1.7874–1T(c)(2)(iii) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(f) [The text of the proposed amendment to § 1.7874–1(f) is the same as the text of § 1.7874–1T(f) published elsewhere in this issue of the **Federal Register**.]

* * * * *

(h) * * *

(2) [The text of the proposed amendment to § 1.7874–1(h)(2) is the same as the text of § 1.7874–1T(h)(2) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 8.** Section 1.7874–2 is amended by:

■ 1. Revising paragraphs (a), (b)(7), (b)(8), (b)(9), (b)(10), (b)(11), (b)(12), (b)(13), (c)(2), and (c)(4).

■ 2. Revising paragraph (f)(1) introductory text.

■ 3. Revising paragraph (f)(1)(iv).

■ 4. Revising *Example 21* of paragraph (k)(2).

■ 5. Revising paragraph (l)(2).

The revisions read as follows:

§ 1.7874–2 Surrogate foreign corporation.

(a) [The text of the proposed amendment to § 1.7874–2(a) is the same as the text of § 1.7874–2T(a) published elsewhere in this issue of the **Federal Register**.]

(b) * * *

(7) [The text of the proposed amendment to § 1.7874–2(b)(7) is the same as the text of § 1.7874–2T(b)(7) published elsewhere in this issue of the **Federal Register**.]

(8) [The text of the proposed amendment to § 1.7874–2(b)(8) is the same as the text of § 1.7874–2T(b)(8) published elsewhere in this issue of the **Federal Register**.]

(9) [The text of the proposed amendment to § 1.7874–2(b)(9) is the same as the text of § 1.7874–2T(b)(9) published elsewhere in this issue of the **Federal Register**.]

(10) [The text of the proposed amendment to § 1.7874–2(b)(10) is the

same as the text of § 1.7874–2T(b)(10) published elsewhere in this issue of the **Federal Register**.]

(11) [The text of the proposed amendment to § 1.7874–2(b)(11) is the same as the text of § 1.7874–2T(b)(11) published elsewhere in this issue of the **Federal Register**.]

(12) [The text of the proposed amendment to § 1.7874–2(b)(12) is the same as the text of § 1.7874–2T(b)(12) published elsewhere in this issue of the **Federal Register**.]

(13) [The text of the proposed amendment to § 1.7874–2(b)(13) is the same as the text of § 1.7874–2T(b)(13) published elsewhere in this issue of the **Federal Register**.]

(c) * * *
(2) [The text of the proposed amendment to § 1.7874–2(c)(2) is the same as the text of § 1.7874–2T(c)(2) published elsewhere in this issue of the **Federal Register**.]

* * * * *
(4) [The text of the proposed amendment to § 1.7874–2(c)(4) is the same as the text of § 1.7874–2T(c)(4) published elsewhere in this issue of the **Federal Register**.]

* * * * *
(f) * * *
(1) [The proposed amendment to the introductory text of § 1.7874–2(f)(1) is the same as the introductory text of § 1.7874–2T(f)(1) published elsewhere in this issue of the **Federal Register**.]

* * * * *
(iv) [The text of the proposed amendment to § 1.7874–2(f)(1)(iv) is the same as the text of § 1.7874–2T(f)(1)(iv) published elsewhere in this issue of the **Federal Register**.]

* * * * *
(k) * * *
(2) * * *

Example 21. [The text of the proposed amendment to *Example 21* of § 1.7874–2(k)(2) is the same as the text of *Example 21* of § 1.7874–2T(k)(2) published elsewhere in this issue of the **Federal Register**.]

(l) * * *
(2) [The text of the proposed amendment to § 1.7874–2(l)(2) is the same as the text of § 1.7874–2T(l)(2) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 9.** Section 1.7874–3 is amended by revising paragraphs (b)(4), (d)(10), and (f)(2) to read as follows:

§ 1.7874–3 Substantial business activities.

* * * * *
(b) * * *
(4) [The text of the proposed amendment to § 1.7874–3(b)(4) is the same as the text of § 1.7874–3T(b)(4)

published elsewhere in this issue of the **Federal Register**.]

* * * * *
(d) * * *
(10) [The text of the proposed amendment to § 1.7874–3(d)(10) is the same as the text of § 1.7874–3T(d)(10) published elsewhere in this issue of the **Federal Register**.]

(f) * * *
(2) [The text of the proposed amendment to § 1.7874–3(f)(2) is the same as the text of § 1.7874–3T(f)(2) published elsewhere in this issue of the **Federal Register**.]

■ **Par. 10.** Section 1.7874–4 is added to read as follows.

§ 1.7874–4 Disregard of certain stock related to the acquisition.

(a) through (c)(1) introductory text [Reserved].
(i) [The text of proposed § 1.7874–4(c)(1)(i) is the same as the text of § 1.7874–4T(c)(1)(i) as revised elsewhere in this issue of the **Federal Register**.]
(ii) [Reserved].

(B) [The text of proposed § 1.7874–4(c)(1)(ii)(B) is the same as the text of § 1.7874–4T(c)(1)(ii)(B) as revised elsewhere in this issue of the **Federal Register**.]

(2) [The text of proposed § 1.7874–4(c)(2) is the same as the text of § 1.7874–4T(c)(2) as revised elsewhere in this issue of the **Federal Register**.]

(d) introductory text through (d)(1) introductory text [Reserved].

(i) [The text of proposed § 1.7874–4(d)(1)(i) is the same as the text of § 1.7874–4T(d)(1)(i) published elsewhere in this issue of the **Federal Register**.]

(ii) [The text of proposed § 1.7874–4(d)(1)(ii) is the same as the text of § 1.7874–4T(d)(1)(ii) as revised elsewhere in this issue of the **Federal Register**.]

(d)(2) through (g) [Reserved].
(h) [The text of proposed § 1.7874–4(h) is the same as the text of § 1.7874–4T(h) as revised elsewhere in this issue of the **Federal Register**.]

(i) introductory text through (i)(5) [Reserved].

(6) [The text of proposed § 1.7874–4(i)(6) is the same as the text of § 1.7874–4T(i)(6) published elsewhere in this issue of the **Federal Register**.]

(i)(7)(iii) introductory text [Reserved].

(C) [The text of proposed § 1.7874–4(i)(7)(iii)(C) is the same as the text of § 1.7874–4T(i)(7)(iii)(C) as revised elsewhere in this issue of the **Federal Register**.]

(iv) [The text of proposed § 1.7874–4(i)(7)(iv) is the same as the text of § 1.7874–4T(i)(7)(iv) published

elsewhere in this issue of the **Federal Register**.]

(j) introductory text through (j)(6) [Reserved].

(7) [The text of proposed § 1.7874–4(j)(7) is the same as the text of § 1.7874–4T(j)(7) as revised elsewhere in this issue of the **Federal Register**.]

(8) [The text of proposed § 1.7874–4(j)(8) is the same as the text of § 1.7874–4T(j)(8) as revised elsewhere in this issue of the **Federal Register**.]

(9) [The text of proposed § 1.7874–4(j)(9) is the same as the text of § 1.7874–4T(j)(9) published elsewhere in this issue of the **Federal Register**.]

(10) [The text of proposed § 1.7874–4(j)(10) is the same as the text of § 1.7874–4T(j)(10) published elsewhere in this issue of the **Federal Register**.]

(11) [The text of proposed § 1.7874–4(j)(11) is the same as the text of § 1.7874–4T(j)(11) published elsewhere in this issue of the **Federal Register**.]

Example 1 introductory text through Example 1 paragraph (i) [Reserved].

(ii) [The text of proposed paragraph (ii) of Example 1 of § 1.7874–4(j) is the same as the text of paragraph (ii) of Example 1 of § 1.7874–4T(j) as revised elsewhere in this issue of the **Federal Register**.]

Example 2 introductory text through Example 2 paragraph (i) [Reserved].

(ii) [The text of proposed paragraph (ii) of Example 2 of § 1.7874–4(j) is the same as the text of paragraph (ii) of Example 2 of § 1.7874–4T(j) as revised elsewhere in this issue of the **Federal Register**.]

Example 3. [The text of proposed Example 3 of § 1.7874–4(j) is the same as the text of Example 3 of § 1.7874–4T(j) published elsewhere in this issue of the **Federal Register**.]

Example 4. [The text of proposed Example 4 of § 1.7874–4(j) is the same as the text of Example 4 of § 1.7874–4T(j) as redesignated and revised elsewhere in this issue of the **Federal Register**.]

Example 5. [The text of proposed Example 5 of § 1.7874–4(j) is the same as the text of Example 5 of § 1.7874–4T(j) as redesignated and revised elsewhere in this issue of the **Federal Register**.]

Example 6. [The text of proposed Example 6 of § 1.7874–4(j) is the same as the text of Example 6 of § 1.7874–4T(j) as redesignated and revised elsewhere in this issue of the **Federal Register**.]

Example 7. [The text of proposed Example 7 of § 1.7874–4(j) is the same as the text of Example 7 of § 1.7874–4T(j) as redesignated and revised elsewhere in this issue of the **Federal Register**.]

Example 8. [The text of proposed Example 8 of § 1.7874–4(j) is the same as the text of Example 8 of § 1.7874–4T(j) as redesignated and revised elsewhere in this issue of the **Federal Register**.]

Example 9. [The text of proposed Example 9 of § 1.7874–4(j) is the same as the text of Example 9 of § 1.7874–4T(j) as redesignated and revised elsewhere in this issue of the **Federal Register**.]

(k) introductory text [Reserved].

(1) [The text of proposed § 1.7874–4(k)(1) is the same as the text of § 1.7874–4T(k)(1) published elsewhere in this issue of the **Federal Register**.]

(k)(2) through (k)(3) [Reserved].

■ **Par. 11.** Section 1.7874–6 is added to read as follows:

§ 1.7874–6 Stock transferred by members of the EAG.

[The text of proposed § 1.7874–6 is the same as the text of § 1.7874–6T published elsewhere in this issue of the **Federal Register**.]

■ **Par. 12.** Section 1.7874–7 is added to read as follows:

§ 1.7874–7 Disregard of certain stock attributable to passive assets.

[The text of proposed § 1.7874–7 is the same as the text of § 1.7874–7T published elsewhere in this issue of the **Federal Register**.]

■ **Par. 13.** Section 1.7874–8 is added to read as follows:

§ 1.7874–8 Disregard of certain stock attributable to multiple domestic entity acquisitions.

[The text of proposed § 1.7874–8 is the same as the text of § 1.7874–8T published elsewhere in this issue of the **Federal Register**.]

■ **Par. 14.** Section 1.7874–9 is added to read as follows:

§ 1.7874–9 Disregard of certain stock in third-country transactions.

[The text of proposed § 1.7874–9 is the same as the text of § 1.7874–9T published elsewhere in this issue of the **Federal Register**.]

■ **Par. 15.** Section 1.7874–10 is added to read as follows:

§ 1.7874–10 Disregard of certain distributions.

[The text of proposed § 1.7874–10 is the same as the text of § 1.7874–10T published elsewhere in this issue of the **Federal Register**.]

■ **Par. 16.** Section 1.7874–11 is added to read as follows:

§ 1.7874–11 Rules regarding inversion gain.

[The text of proposed § 1.7874–11 is the same as the text of § 1.7874–11T

published elsewhere in this issue of the **Federal Register**.]

■ **Par. 17.** Section 1.7874–12 is added to read as follows:

§ 1.7874–12 Definitions.

[The text of proposed § 1.7874–12 is the same as the text of § 1.7874–12T published elsewhere in this issue of the **Federal Register**.]

John Dalrymple,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2016–07299 Filed 4–4–16; 5:00 pm]

BILLING CODE 4830–01–P

DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 943

[SATS No. TX–067–FOR; Docket ID: OSM–2016–0001; S1D1S SS08011000 SX064A000 167S180110; S2D2S SS08011000 SX064A000 16XS501520]

Texas Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement, Interior.

ACTION: Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

SUMMARY: We, the Office of Surface Mining Reclamation and Enforcement (OSMRE), are announcing receipt of a proposed amendment to the Texas regulatory program (Texas program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Texas proposes revisions to its regulations regarding annual permit fees. Texas intends to revise its program to improve operational efficiency.

This document gives the times and locations that the Texas program and proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

DATES: We will accept written comments on this amendment until 4:00 p.m., c.t., May 9, 2016. If requested, we will hold a public hearing on the amendment on May 3, 2016. We will accept requests to speak at a hearing until 4:00 p.m., c.t. on April 25, 2016.

ADDRESSES: You may submit comments, identified by SATS No. TX–067–FOR, by any of the following methods:

- *Mail/Hand Delivery:* Director, Tulsa Field Office, Office of Surface Mining

Reclamation and Enforcement, 1645 South 101st East Avenue, Suite 145, Tulsa, Oklahoma 74128–4629.

- *Fax:* (918) 581–6419.
- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

Instructions: All submissions received must include the agency name and docket number for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see the “Public Comment Procedures” heading of the **SUPPLEMENTARY INFORMATION** section of this document.

Docket: For access to the docket to review copies of the Texas program, this amendment, a listing of any scheduled public hearings, and all written comments received in response to this document, you must go to the address listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting OSMRE’s Tulsa Field Office or going to www.regulations.gov.

Director: Tulsa Field Office, Office of Surface Mining Reclamation and Enforcement, 1645 South 101st East Avenue, Suite 145, Tulsa, Oklahoma 74128–4629, Telephone: (918) 581–6430.

In addition, you may review a copy of the amendment during regular business hours at the following location: Surface Mining and Reclamation Division, Railroad Commission of Texas, 1701 North Congress Avenue, Capitol Station, P.O. Box 12967, Austin, Texas 78711–2967, Telephone: (512) 463–6900.

FOR FURTHER INFORMATION CONTACT: Director, Tulsa Field Office. Telephone: (918) 581–6430. Email: ddale@osmre.gov.

SUPPLEMENTARY INFORMATION:

- Background on the Texas Program
- Description of the Proposed Amendment
- Public Comment Procedures
- Procedural Determinations

I. Background on the Texas Program

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its program includes, among other things, “a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of this Act . . . ; and rules and regulations consistent with regulations issued by the Secretary pursuant to this Act.” See 30 U.S.C. 1253(a)(1) and (7). On the basis of these