

merger of TROP with TOP is expected to occur by January 1, 1999.

Interim rules concerning the manner in which the FMS will administer the collection of nontax federal debts after the merger of TROP with TOP were published by the FMS in the **Federal Register** on June 25, 1997 (62 FR 34175) (codified at 31 CFR Part 285) effective for refunds payable after January 1, 1998. The regulations proposed in this document provide an ending effective date for § 301.6402-6 to accommodate the beginning effective date of the FMS regulations. Accordingly, § 301.6402-6 will not apply to refunds payable after January 1, 1998.

A notice of proposed rulemaking concerning the manner in which the FMS will administer the collection of past-due child support payments was published by the FMS in the **Federal Register** on August 4, 1998 (63 FR 41688) (which when finalized will be codified at 31 CFR Part 285), effective for refunds payable after January 1, 1999. The regulations in this document provide an ending effective date for § 301.6402-5 to accommodate the expected beginning date for the full merger of TROP with TOP. Accordingly, it is expected that § 301.6402-5 will not apply to refunds payable after January 1, 1999.

### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has 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 regulation does 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) 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 Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any electronic or written comments (a signed original and eight (8) copies of written comments) that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely submits written

comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information. The principal author of these regulations is John J. McGreevy, Office of Assistant Chief Counsel (Income Tax and Accounting). However, other personnel from the IRS and the Treasury Department participated in the development of the regulations.

### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

#### PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** Section 301.6402-5 is amended by adding paragraph (h) to read as follows:

#### § 301.6402-5 Offset of past-due support against overpayments.

\* \* \* \* \*

(h) *Effective dates.* This section applies to refunds payable on or before January 1, 1999. For the rules applicable after January 1, 1999, see 31 CFR part 285.

**Par. 3.** Section 301.6402-6 is amended by revising paragraph (n) to read as follows:

#### § 301.6402-6 Offset of past-due, legally enforceable debt against overpayment.

\* \* \* \* \*

(n) *Effective dates.* This section applies to refunds payable under section 6402 after April 15, 1992, and on or before January 1, 1998. For the rules applicable after January 1, 1998, see 31 CFR part 285.

**Michael P. Dolan,**

*Deputy Commissioner of Internal Revenue.*  
[FR Doc. 98-23380 Filed 8-28-98; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF TRANSPORTATION

### Coast Guard

#### 33 CFR Part 100

[CGD11-98-007]

RIN 2115-AE46

### Special Local Regulations; Northern California Annual Marine Events

**AGENCY:** Coast Guard, DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Coast Guard proposes to remove a number of outdated sections of Special Local Regulations in 33 CFR part 100 and replace them with a single section containing an updated master list of recurring marine events in Northern California, including various fireworks demonstrations, for which Special Local Regulations are required. The Special Local Regulations are necessary to control vessel traffic within the immediate vicinity of these marine events to ensure the safety of life and property during each event. The comprehensive, permanent listing will enable mariners and members of the public to better anticipate major marine events, and will also greatly ease the administration of these marine events by the Coast Guard.

**DATES:** Comments should be received on or before October 30, 1998.

**ADDRESSES:** Comments may be mailed to Petty Officer Douglas Adams, U.S. Coast Guard Group San Francisco, Yerba Buena Island, San Francisco, California, 94130-9309, or delivered to the same address between 9 and 5 pm., Monday through Friday, except holidays. The telephone number is (415) 399-3440.

Commander, Coast Guard Group San Francisco maintains the public docket for this rulemaking. Comments, and any documents referenced in this preamble, will become part of this docket and will be available for inspection and copying at Group San Francisco between 9 a.m. and 5 p.m., Monday through Friday, except holidays. Please call before visiting.

**FOR FURTHER INFORMATION CONTACT:** Petty Officer Douglas Adams, U.S. Coast Guard Group San Francisco, Yerba Buena Island, San Francisco, California, 94130-9309. The telephone number is (415) 399-3440.

#### SUPPLEMENTARY INFORMATION:

#### Request for Comments

The Coast Guard encourages interested persons to participate in this rulemaking by submitting written views or arguments. Persons submitting comments should include their names

and addresses, identifying this rulemaking (CGD11-98-007) and the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and attachments in unbound format, no larger than 8.5 by 11 inches, suitable for copying and electronic filing. Persons wanting acknowledgment of receipt of comments should enclose stamped, self-addressed postcards or envelopes.

The Coast Guard will consider all comments received during the comment period. It may change this proposed rule in view of the comments.

The Coast Guard plans no public hearing. Persons may request a public hearing by writing to Coast Guard San Francisco at the address under **ADDRESSES**. The request should include the reasons why a hearing would be beneficial. If it determines that the opportunity for oral presentations will aid in this rulemaking, the Coast Guard will hold a public hearing at a time and place announced by a later notice in the **Federal Register**.

#### Background and Purpose

In accordance with the Coast Guard's responsibility to promulgate special local regulations to insure the safety of life and protection of property on the navigable waters where marine events are held, Commander, Eleventh Coast Guard District, proposes to replace the outdated text of 33 CFR 100.1103 with a complete table of the annually recurring marine events in the Northern California area. The regulations currently contained in 33 CFR 100.1104 and 33 CFR 100.1203, which have also become outdated, will be deleted and superseded by the new text of 33 CFR 100.1103 as part of this proposal as well.

#### Discussion of Proposed Rule

To streamline the administration of its safety enforcement responsibilities the Coast Guard proposes to revise 33 CFR 100.1103. The current text will be deleted and new Special Local Regulations will replace its content. Within this section will be a listing of recurring marine events involving marine regattas and races, non-competitive marine parades, and fireworks displays for which, in the interest of public safety, Special Local Regulations are required. This listing will be placed under the heading "Table 1".

Generic requirements for all Special Local Regulations will be explained in the paragraphs that precede Table 1. Any requirements that are event-specific will accompany the individual listings

to which they apply in Table 1. Notification of the implementation of these Special Local Regulations for the duration of each individual event will be effectuated by announcement in the Local Notice to Mariners, as well as by publication in the **Federal Register** when practicable and/or otherwise required. This list of regulated events does not necessarily reflect all recurring marine events in the Northern California area. Only those recurring events that the Coast Guard has knowledge of, and that are necessary to ensure the safety of life and protection of property on the navigable waters of Northern California, are listed.

#### Regulatory Evaluation

This proposed rule is not a significant regulatory action under Section 3(f) of Executive Order 12886 and does not require assessment of potential cost and benefits under Section 6(a)(3) of that Order. It has been exempted from review of the Office of Management and Budget under that Order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040, February 26, 1979). Due to the short duration of these marine events and the advance notice provided to the maritime community, the Coast Guard expects the economic impact of this regulation to be so minimal that a full Regulatory Evaluation under Paragraph 10(a) of the regulatory policies and procedures of the Department of Transportation is unnecessary.

#### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider whether this proposed rule, if adopted, will have a significant economic impact on a substantial number of small entities. "Small entities" may include small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations less than 50,000.

Because it expects the impact of this proposal to be so minimal, the Coast Guard certifies under Section 605(b) of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) that this proposal, if adopted, will not have a substantial impact on a significant number of small entities. If, however, a business or organization feels it qualifies as a small entity and that this proposed rule will have a significant economic impact on its business or organization, comments may be submitted (see **ADDRESSES**) explaining why the business qualifies, and in what way and to what degree this

proposed rule will economically affect it.

#### Assistance for Small Entities

In accordance with 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104-121), the Coast Guard wants to assist small entities in understanding this proposal so that they can better evaluate its effects on them and participate in the rulemaking process. If your small business or organization is affected by this rule and you have questions concerning its provisions or options for compliance, please contact Petty Officer Douglas Adams, U.S. Coast Guard Group San Francisco at (415) 399-3440.

#### Collection of Information

This proposed rule contains no collection of information requirements under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*).

#### Federalism

The Coast Guard has analyzed this proposed rule under the principles and criteria contained in Executive Order 12612 and has determined that this rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

#### Environment

The Coast Guard has considered the environmental impact of this proposed rule and concluded that under Chapter 2.B.2. of Commandant Instruction M16475.1C, Figure 2-1, paragraph (35), it will have no significant environmental impact and it is categorically excluded from further environmental documentation. The individual events listed in Table 1 have, in connection with the marine events permit process, either been environmentally assessed and found to have no significant impact, or are otherwise categorically excluded from further environmental documentation. For those events that are not categorically excluded from further environmental documentation, Environmental Assessments and Findings of No Significant Impact have been prepared and are available for inspection and copying at the location listed under **ADDRESSES**. For those events that are categorically excluded from further environmental documentation, environmental assessment checklists and Categorical Exclusion Determinations have, when required, been prepared. They are also available for inspection and copying at the location listed under **ADDRESSES**.

## Unfunded Mandates

Under the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4), the Coast Guard must consider whether this proposed rule will result in an annual expenditure by state, local, and tribal governments, in the aggregate of \$100 million (adjusted annually for inflation). If so, the Act requires that a reasonable number of regulatory alternatives be considered, and that from those alternatives, the least costly, most cost-effective, or least burdensome alternatives that achieves the objective of the rule be selected.

No state, local, or tribal government entities will be affected by this rule, so this rule will not result in annual or aggregate costs of \$100 million or more. Therefore, the Coast Guard is exempt from any further regulatory requirements under the Unfunded Mandates Act.

## List of Subjects in 33 CFR Part 100

Regattas and Marine Parades.

## Proposed Regulation

As set forth in the preamble, the Coast Guard proposes to amend 33 CFR Part 100 as follows:

## PART 100—MARINE EVENTS

1. The authority citation for Part 100 continues to read as follows:

**Authority:** 33 U.S.C. 1233 through 1236; 49 CFR 1.46; 33 CFR 100.35.

### § 100.1104 [Removed]

2. Remove § 100.1104.

### § 100.1203 [Removed]

3. Remove § 100.1203.

4. Revise § 100.1103 to read as follows:

### § 100.1103 Northern California Annual Marine Events

(a) Special local regulations are established for the events listed in Table 1. Further information on exact dates, times, details concerning number and type of participants, and an exact geographical description of the regulated area for each event is published by the Eleventh Coast Guard District in the Local Notice to Mariners. Sponsors of events listed in Table 1 of this section must submit an application each year as required by section 100.15 of this part to Commander, Coast Guard Group San Francisco, Yerba Buena Island, San Francisco, CA 94130-9309.

(b) The areas in which these marine events take place are designated "regulated areas" during the dates and/or times set forth for each event in Table 1. No vessels of any type, except those approved by Commander, Coast Guard

Group San Francisco, or his/her designated representatives, will be allowed in these areas.

(c) All persons and/or vessels not registered with the sponsor as participants or with Commander, Coast Guard Group San Francisco as official patrol vessels are considered spectators. The "official patrol" consists of any Coast Guard, other Federal, state or local law enforcement, and any public and/or sponsor-provided vessels assigned and/or approved by Commander, Coast Guard Group San Francisco, to patrol each event.

(1) No spectator shall transit through, anchor, block, loiter in, nor impede the through transit of participants of official patrol vessels, in the regulated areas during all applicable effective dates and times, unless cleared for such entry or activity by or through an official patrol vessel.

(2) When hailed and/or signaled by an official patrol vessel, any spectator located within a regulated area during all applicable effective dates and times shall come to an immediate stop.

(d) The "Patrol Commander" (PATCOM) will be the lead official patrol vessel and shall have on board a U.S. Coast Guard commissioned officer, warrant officer or petty officer to act as the Group Commander's official representative.

(1) The Patrol Commander (PATCOM) may forbid or control the movement of all vessels in the regulated area. The Patrol Commander shall be designated by Commander, Coast Guard Group San Francisco. As the Group Commander's representative, the PATCOM may terminate the event any time it is deemed necessary for the protection of life and property. PATCOM may be reached on VHF-FM Channel 13 (156.65 MHz) when required, by the call sign "PATCOM".

(2) The Patrol Commander may, upon request, allow the transit of commercial vessels through regulated areas when it is safe to do so.

### Table 1

#### Golden Gate Challenge

Sponsor: Pacific Offshore Powerboat Racing Association.

Event Description: Professional high-speed powerboat race.

Date: Saturday or Sunday in April.

Location: San Francisco waterfront to south tower of Golden Gate Bridge.

Regulated Area: 37° - 49' - 10" N, 122° - 24' - 07" W; thence to 37° - 48' - 50" N, 122° - 24' - 07" W; thence to 37° - 48' - 56" N, 122° - 28' - 48" W, thence to 37° - 48' - 48" N, 122° - 28' - 48" W, thence returning to the point of origin.

#### Blessing of the Fleet, San Francisco Bay

Sponsor: Corinthian Yacht Club.

Event Description: Boat parade during which vessels pass by a pre-designated platform or vessel.

Date: Last Sunday in April.

Location: Raccoon Strait.

Regulated Area: The area between a line drawn from Bluff Point on the southeastern side of Tiburon Peninsula to Point Campbell on the northern edge of Angel Island, and a line drawn from Peninsula Point on the southern edge of Tiburon Peninsula to Point Stuart on the western edge of Angel Island.

#### Opening Day on San Francisco Bay

Sponsor: Pacific Inter-Club Yacht Association.

Event Description: Boat parade during which vessels pass by a pre-designated platform or vessel.

Date: Last Sunday in April.

Location: San Francisco waterfront from Crissy Field to Pier 35.

Regulated Area: The area defined by a line drawn from Fort Point (37° - 48.66' N, 122° - 28.64' W) 079° True for approximately 5,000 yards to a point located at 37° 49.15' N, 122° - 25.61' W, thence 091° True to the Blossom Rock Bell Buoy (in approximate position 37° - 49.10' N, 122° - 24.20' W), thence 200° True to the northeastern corner of Pier 35.

Special Requirements. All vessels entering the regulated area shall follow the parade route established by the sponsor and be capable of maintaining an approximate speed of 6 knots.

Commercial Vessel Traffic Allowances. The parade will be interrupted, as necessary, to permit the passage of commercial vessel traffic. Commercial traffic must cross the parade route at a no-wake speed and perpendicular to the parade route.

#### KFOG Sky Concert

Sponsor: KFOG Radio, San Francisco.

Event Description: Fireworks display.

Date: Last Saturday in May.

Location: Approximately 1,000 feet off of Pier 30/32.

Regulated Area: That area of navigable waters within a 1,000-foot radius of the launch platform.

#### Fourth of July Celebration

Sponsor: Port of Oakland.

Event Description: Fireworks display.

Date: July 4th.

Location: Oakland Estuary off of Jack London Square.

Regulated Area: That area of navigable waters within a 1,000-foot radius of the launch platform.

#### Fourth of July Fireworks, City of Monterey

Sponsor: City of Monterey Recreation and Community Services Department.

Event Description: Fireworks display.

Date: July 4th.

Location: Monterey Bay, east of Municipal Wharf #2.

Regulated Area: That area of navigable waters within a 1,000-foot radius of the launch platform.

#### Fourth of July Fireworks, City of Sausalito

Sponsor: City of Sausalito.

Event Description: Fireworks display.

Date: July 4th.  
Location: 1,000 feet offshore from the Sausalito waterfront, north of Spinnaker Rest.  
Regulated Area: That area of navigable waters within a 1,000-foot radius of the launch platform.

*Fourth of July Fireworks, Lake Tahoe*

Sponsor: Anchor Trust.  
Event Description: Fireworks display.  
Date: July 4th.  
Location: 1,000 feet off of Incline Village, Nevada, in Crystal Bay.  
Regulated Area: That area of navigable waters within a 1,000-foot radius of the launch platform.

*Fourth of July Fireworks, South Lake Tahoe Gaming Alliance*

Sponsor: Harrah's Lake Tahoe.  
Event Description: Fireworks display.  
Date: July 4th.  
Location: Off of South Lake Tahoe, California, near the Nevada border.  
Regulated Area: That area of navigable waters within a 1,000-foot radius of the launch platform.

*Independence Day Fireworks*

Sponsor: North Tahoe Fire Protection District.  
Event Description: Fireworks display.  
Date: July 4th.  
Location: Offshore from Kings Beach State Beach.  
Regulated Area: That area of navigable waters within a 1,000-foot radius of the launch platform.

*July 4th Fireworks Display*

Sponsor: North Tahoe Fire Protection District.  
Event Description: Fireworks display.  
Date: July 4th.  
Location: Offshore of Common Beach, Tahoe City, California  
Regulated Area: That area of navigable waters within a 1,000-foot radius of the launch platform.

*San Francisco Chronicle Fireworks Display*

Sponsor: San Francisco Chronicle.  
Event Description: Fireworks display.  
Date: July 4th.  
Location: San Francisco, 1,000 feet off Municipal Pier and Pier 39.  
Regulated Area: Black Point: 37°48'30" N, 122°25'42" W thence to NW Corner: 37°48'52" N, 122°25'42" W thence to NE Corner: 37°49'10" N, 122°24'30" W thence to SE Corner: 37°48'42" N, 122°24'30" W.

*Vallejo Fourth of July Fireworks*

Sponsor: Vallejo Marina.  
Event Description: Fireworks display.  
Date: July 4th.  
Location: Mare Island Strait.  
Regulated Area: That area of navigable waters within a 1,000-foot radius of the launch platform.

*Race the Straits*

Sponsor: Pacific Offshore Powerboat Racing Association.  
Event Description: Professional high-speed powerboat race.  
Date: Sunday in July.

Location: Carquinez Strait and San Pablo Strait.

Regulated Area: 38°02'12" N, 122°08'31" W thence to 38°02'38" N, 122°10'00" W thence to 38°03'20" N, 122°10'20" W thence to 38°03'47" N, 122°13'32" W thence to 38°03'36" N, 122°17'37" W thence to 38°03'19" N, 122°17'34" W thence to 38°03'35" N, 122°13'32" W thence to 38°03'24" N, 122°12'01" W thence to 38°02'58" N, 122°10'58" W thence to 38°01'55" N, 122°09'47" W thence to 38°01'58" N, 122°08'31" W thence returning to the point of origin.

*Delta Thunder*

Sponsor: Pacific Offshore Powerboat Racing Association.  
Event Description: Professional high-speed powerboat race.  
Date: Sunday in September.  
Location: Off Pittsburgh, California, in the waters around Winter Island and Brown Island.

Regulated Area: The entire water area of Suisun Bay east of a line drawn from Simmons Point on Chips Island to Stake Point to the southwest on the opposite side of Suisun Bay; thence easterly through Suisun Bay and continuing easterly through New York Slough to Buoy 13; thence north-northwesterly to the eastern edges of Fraser Shoal; thence continuing northwesterly along the entire southern shores of Chain Island; thence southwesterly through the entire waters of Suisun Bay and returning to the point of origin.

*Festival of the Sea*

Sponsor: San Francisco Maritime National Historical Park.  
Event Description: Tugboat race.  
Date: Sunday in September.  
Location: From Crissy Field to Hyde Street Pier.

Regulated Area: San Francisco Bay immediately off of Golden Gate Yacht Club, Gashouse Cove, Aquatic Park and the Hyde Street Pier. All mariners may proceed with caution but must keep at least 500 feet from the competing tugboats.

Dated: 28 July 1998.

**R.D. Sirois,**

*Captain, U.S. Coast Guard Commander, Eleventh Coast Guard District Acting.*

[FR Doc. 98-23372 Filed 8-28-98; 8:45 am]

BILLING CODE 4910-15-M

**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 52**

[Region 2 Docket No. NJ31-1-182, FRL-6153-9]

**Approval and Promulgation of Implementation Plans; Reasonably Available Control Technology for Oxides of Nitrogen for the State of New Jersey**

AGENCY: Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** The EPA proposes approval of revisions to the New Jersey State Implementation Plan (SIP) for ozone. This portion of the implementation plan was submitted by the State as an amendment to New Jersey's rules for the application of reasonably available control technology (RACT) for oxides of nitrogen (NO<sub>x</sub>) in the entire State. The Clean Air Act (the Act) requires implementation of NO<sub>x</sub> RACT at major stationary sources of NO<sub>x</sub> emissions in the State of New Jersey by May 31, 1995.

**DATES:** Comments must be received on or before September 30, 1998.

**ADDRESSES:** All comments should be addressed to: Ronald Borsellino, Chief, Air Programs Branch, Environmental Protection Agency, Region 2 Office, 290 Broadway, 25th Floor, New York, New York 10007-1866.

Copies of the state submittal and other information are available at the following addresses for inspection during normal business hours:

Environmental Protection Agency, Region 2 Office, Air Programs Branch, 290 Broadway, 25th floor, New York, New York 10007-1866.

New Jersey Department of Environmental Protection, Office of Air Quality Management, Bureau of Air Quality Planning, 401 East State Street, CN418, Trenton, New Jersey 08625.

**FOR FURTHER INFORMATION CONTACT:** Ted Gardella, Air Programs Branch, Environmental Protection Agency, 290 Broadway, 25th floor, New York, New York 10007-1866, (212) 637-4249.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

The air quality planning requirements for the reduction of NO<sub>x</sub> emissions through application of RACT are set out in section 182(f) of the Act. The EPA described § 182(f) requirements in a notice entitled "State Implementation Plans; Nitrogen Oxides Supplement to the General Preamble; Clean Air Act Amendments of 1990 Implementation of Title I; Proposed Rule," (NO<sub>x</sub> Supplement) which was published on November 25, 1992 (57 FR 55620). For detailed information on the NO<sub>x</sub> requirements, refer to the NO<sub>x</sub> Supplement and to additional NO<sub>x</sub> guidance memoranda released subsequent to the NO<sub>x</sub> Supplement.

The EPA has defined RACT as the lowest emission limitation that a particular source is capable of meeting by the application of control technology that is reasonably available considering