

94-139, effective June 1, 1994) or its impact upon any approved provision in the SIP, including the revision at issue here. The action taken herein does not express or imply any viewpoint on the question or whether there are legal deficiencies in this or any other Clean Air Act program resulting from the effect of Colorado's audit privilege and immunity law. A state audit privilege and immunity law can affect only state enforcement and cannot have any impact on federal enforcement authorities. EPA may at any time invoke its authority under the Clean Air Act, including, for example, sections 113, 167, 205, 211, or 213, to enforce the requirements or prohibitions of the state plan, independently of any state enforcement effort. In addition, citizen enforcement under section 304 of the Clean Air Act is likewise unaffected by a state audit privilege or immunity law.

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Carbon monoxide, Intergovernmental relations, Reporting and recordkeeping requirements.

Dated: March 24, 1999.

William P. Yellowtail,
Regional Administrator, Region VIII.

40 CFR part 52, Subpart G, 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 G—Colorado

2. Section 52.349 is amended by designating the existing text as paragraph (a) and by adding paragraph (b) to read as follows:

§ 52.349 Control strategy: Carbon monoxide.

* * * * *

(b) On June 25, 1996, the Governor of Colorado submitted a revision to the Colorado Springs element of the carbon monoxide (CO) portion of the Colorado State Implementation Plan (SIP). The revision to the Colorado Springs element was submitted to satisfy certain requirements of part D and section 110 of the Clean Air Act (CAA) as amended 1990. The revision substitutes Colorado's oxygenated gasoline program for the Colorado Springs bus purchase program as a source of emissions reductions credits in the Colorado

Springs CO element of the SIP. This revision removes the bus purchase program from the EPA-approved SIP. EPA originally approved the bus purchase program as part of the Colorado Springs CO element of the SIP on December 12, 1983 (48 FR 55284).

[FR Doc. 99-8630 Filed 4-7-99; 8:45 am]

BILLING CODE 6560-50-P

GENERAL SERVICES ADMINISTRATION

41 CFR Part 302-11

RIN 3090-AG91

[FTR Amendment 80—1998 Edition]

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 1999 RIT allowance to be paid to relocating Federal employees.

EFFECTIVE DATE: This final rule is effective January 1, 1999, and applies to RIT allowance payments made on or after January 1, 1999.

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 RIT allowance for employees who are taxed in 1999 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 and storage expense reimbursements. Policies and procedures for the calculation and payment of a RIT allowance is contained in the FTR (41 CFR part 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 the proposed revisions do 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. 501 *et seq.*

E. Small Business Regulatory Enforcement Reform 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.

For the reasons set forth in the preamble, 41 CFR part 302-11 is amended to read 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 the following tables at the end of each appendix, respectively:

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 1998

[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 1998.]

| Marginal tax rate | Single taxpayer | | Heads of household | | Married filing jointly/ qualifying widows and widowers | | Married Filing Sepa- rately | |
|-------------------|-----------------|-----------------|--------------------|-----------------|--|-----------------|--------------------------------|-----------------|
| | Over | But not over | Over | But not over | Over | But not over | Over | But not over |
| | | | | | | | | |
| Percent | | | | | | | | |
| 15 | \$7,229 | \$33,530 | \$12,964 | \$48,232 | \$16,858 | \$61,069 | \$8,685 | \$30,351 |
| 28 | 33,530 | 73,135 | 48,232 | 109,311 | 61,069 | 126,880 | 30,351 | 63,863 |
| 31 | 73,135 | 145,648 | 109,311 | 177,378 | 126,880 | 184,945 | 63,863 | 92,550 |
| 36 | 145,648 | 299,410 | 177,378 | 321,683 | 184,945 | 308,061 | 92,550 | 152,715 |
| 39.6 | 299,410 | | 321,683 | | 308,061 | | 152,715 | |

Appendix B to Part 302–11—State Tax Tables For RIT Allowance

* * * * *

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1998

[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 1998.]

| Marginal tax rates (stated in percents) for the earned income amounts specified in each column. ^{1 2} | | | | |
|--|-------------------|-------------------|-------------------|-----------------|
| State (or district) | \$20,000–\$24,999 | \$25,000–\$49,999 | \$50,000–\$74,999 | \$75,000 & Over |
| Alabama | 5 | 5 | 5 | 5 |
| Alaska | 0 | 0 | 0 | 0 |
| Arizona | 2.9 | 3.3 | 3.9 | 5.17 |
| Arkansas | 4.5 | 7 | 7 | 7 |
| If single status ³ | 6 | 7 | 7 | 7 |
| California | 2 | 4 | 8 | 9.3 |
| If single status ³ | 4 | 9.3 | 9.3 | 9.3 |
| Colorado | 5 | 5 | 5 | 5 |
| Connecticut | 3 | 4.5 | 4.5 | 4.5 |
| If single status ³ | 4.5 | 4.5 | 4.5 | 4.5 |
| Delaware | 5.8 | 6.9 | 6.9 | 6.9 |
| District of Columbia | 8 | 9.5 | 9.5 | 9.5 |
| Florida | 0 | 0 | 0 | 0 |
| Georgia | 6 | 6 | 6 | 6 |
| Hawaii | 8 | 9.5 | 10 | 10 |
| If single status ³ | 9.5 | 10 | 10 | 10 |
| Idaho | 7.8 | 8.2 | 8.2 | 8.2 |
| Illinois | 3 | 3 | 3 | 3 |
| Indiana | 3.4 | 3.4 | 3.4 | 3.4 |
| Iowa | 6.8 | 7.55 | 9.98 | 9.98 |
| If single status ³ | 7.2 | 8.8 | 9.98 | 9.98 |
| Kansas | 3.5 | 6.25 | 6.25 | 6.45 |
| If single status ³ | 4.1 | 7.75 | 7.75 | 7.75 |
| Kentucky | 6 | 6 | 6 | 6 |
| Louisiana | 2 | 4 | 4 | 6 |
| If single status ³ | 4 | 4 | 6 | 6 |
| Maine | 4.5 | 7 | 8.5 | 8.5 |
| If single status ³ | 8.5 | 8.5 | 8.5 | 8.5 |
| Maryland | 5 | 5 | 5 | 5 |
| Massachusetts | 5.95 | 5.95 | 5.95 | 5.95 |
| Michigan | 4.4 | 4.4 | 4.4 | 4.4 |
| Minnesota | 8 | 8 | 8 | 8.5 |
| If single status ³ | 8 | 8.5 | 8.5 | 8.5 |
| Mississippi | 5 | 5 | 5 | 5 |
| Missouri | 6 | 6 | 6 | 6 |
| Montana | 6 | 9 | 10 | 11 |
| Nebraska | 3.49 | 5.01 | 6.68 | 6.68 |
| If single status ³ | 5.01 | 6.68 | 6.68 | 6.68 |
| Nevada | 0 | 0 | 0 | 0 |
| New Hampshire | 0 | 0 | 0 | 0 |
| New Jersey | 1.4 | 1.75 | 2.45 | 6.37 |
| If single status ³ | 1.4 | 3.50 | 5.525 | 6.37 |
| New Mexico | 3.2 | 6 | 7.1 | 8.5 |
| If single status ³ | 6 | 7.1 | 7.9 | 8.5 |
| New York | 4 | 6 | 7.125 | 7.125 |

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1998—Continued

[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 1998.]

Marginal tax rates (stated in percents) for the earned income amounts specified in each column.^{1 2}

| State (or district) | \$20,000–\$24,999 | \$25,000–\$49,999 | \$50,000–\$74,999 | \$75,000 & Over |
|-------------------------------------|-------------------|-------------------|-------------------|-----------------|
| If single status ³ | 6 | 7.125 | 7.125 | 7.125 |
| North Carolina | 6 | 7 | 7 | 7.75 |
| North Dakota | 6.67 | 9.33 | 12 | 12 |
| If single status ³ | 8 | 10.67 | 12 | 12 |
| Ohio | 2.853 | 4.279 | 4.993 | 7.201 |
| Oklahoma | 4 | 7 | 7 | 7 |
| If single status ³ | 7 | 7 | 7 | 7 |
| Oregon | 9 | 9 | 9 | 9 |
| Pennsylvania | 2.8 | 2.8 | 2.8 | 2.8 |
| Rhode Island ⁴ | 27 | 27 | 27 | 27 |
| 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 ⁵ | 25 | 25 | 25 | 25 |
| Virginia | 5 | 5.75 | 5.75 | 5.75 |
| Washington | 0 | 0 | 0 | 0 |
| West Virginia | 4 | 4.5 | 6 | 6.5 |
| Wisconsin | 6.55 | 6.93 | 6.93 | 6.93 |
| Wyoming | 0 | 0 | 0 | 0 |

¹ 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.

² 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).

³ 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.

⁴ The income tax rate for Rhode Island is 27 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).

⁵ The income tax rate for Vermont is 25 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—Federal Tax Tables For RIT Allowance—Year 2

* * * * *

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 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 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, or 1998.]

| Marginal tax rate | Single taxpayer | | Heads of household | | Married filing jointly/ qualifying widows & wid- owers | | Married filing sepa- rately | |
|-------------------|-----------------|-----------------|--------------------|-----------------|--|-----------------|--------------------------------|-----------------|
| | 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 D to Part 302–11—Puerto Rico Tax Tables for RIT Allowance

* * * * *

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1998

[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 | Single filing status | | Any other filing status | |
|-------------------|----------------------|--------------|-------------------------|--------------|
| | Over | But not over | Over | But not over |
| 12 | | | | \$25,000 |
| 18 | | \$25,000 | | |
| 31 | \$25,000 | 50,000 | \$25,000 | 50,000 |
| 33 | 50,000 | | 50,000 | |

Dated: March 24, 1999

David J. Barram,

Administrator of the General Services.

[FR Doc. 99–8685 Filed 4–7–99; 8:45 am]

BILLING CODE 6820–34–P

LEGAL SERVICES CORPORATION

45 CFR Part 1611

Eligibility: Income Level for Individuals Eligible for Assistance

AGENCY: Legal Services Corporation.

ACTION: Final rule.

SUMMARY: The Legal Services Corporation (“Corporation”) is required by law to establish maximum income levels for individuals eligible for legal assistance. This document updates the specified income levels to reflect the annual amendments to the Federal

Poverty Guidelines as issued by the Department of Health and Human Services.

EFFECTIVE DATE: April 8, 1999.

FOR FURTHER INFORMATION CONTACT: Victor M. Fortuno, General Counsel, Legal Services Corporation, 750 First Street NE., Washington, DC 20002–4250; 202–336–8810.

SUPPLEMENTARY INFORMATION: Section 1007(a)(2) of the Legal Services Corporation Act (“Act”), 42 U.S.C. 2996f(a)(2), requires the Corporation to establish maximum income levels for individuals eligible for legal assistance, and the Act provides that other specified factors shall be taken into account along with income.

Section 1611.3(b) of the Corporation’s regulations establishes a maximum income level equivalent to one hundred and twenty-five percent (125%) of the Federal Poverty Guidelines. Since 1982,

the Department of Health and Human Services has been responsible for updating and issuing the Poverty Guidelines. The revised figures for 1999 set out below are equivalent to 125% of the current Poverty Guidelines as published on March 18, 1999 (64 FR 13428).

List of Subjects in 45 CFR Part 1611

Legal services.

For reasons set out in the preamble, 45 CFR 1611 is amended as follows:

PART 1611—ELIGIBILITY

1. The authority citation for Part 1611 continues to read as follows:

Authority: Secs. 1006(b)(1), 1007(a)(1) Legal Services Corporation Act of 1974, 42 U.S.C. 2996e(b)(1), 2996f(a)(1), 2996f(a)(2).

2. Appendix A of Part 1611 is revised to read as follows:

APPENDIX A OF PART 1611—LEGAL SERVICES CORPORATION 1998 POVERTY GUIDELINES¹

| Size of family unit | 48 contiguous States ² | Alaska ³ | Hawaii ⁴ |
|---------------------|-----------------------------------|---------------------|---------------------|
| 1 | \$10,300 | \$12,900 | \$11,863 |
| 2 | 13,825 | 17,300 | 15,913 |
| 3 | 17,350 | 21,700 | 19,963 |
| 4 | 20,875 | 26,100 | 24,013 |
| 5 | 24,400 | 30,500 | 28,063 |
| 6 | 27,925 | 34,900 | 32,113 |
| 7 | 31,450 | 39,300 | 36,163 |
| 8 | 34,975 | 43,700 | 40,213 |

¹ The figures in this table represent 125% of the poverty guidelines by family size as determined by the Department of Health and Human Services.

² For family units with more than eight members, add \$3,525 for each additional member in a family.

³ For family units with more than eight members, add \$4,400 for each additional member in a family.

⁴ For family units with more than eight members, add \$4,050 for each additional member in a family.

Dated: April 5, 1999.

Victor M. Fortuno,

General Counsel.

[FR Doc. 99–8602 Filed 4–7–99; 8:45 am]

BILLING CODE 7050–01–P

FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 73

[MM Docket No. 98–37; RM–9238]

Radio Broadcasting Services; Frankston and Palestine, TX

AGENCY: Federal Communications Commission.

ACTION: Final rule.

SUMMARY: This document reallots Channel 244C2 from Palestine, Texas, to Frankston, Texas, and modifies the authorization for Station KLIS, Palestine, to specify operation at Frankston, in response to a petition filed by Nicol/Excel Broadcasting, LLC. See 63 FR 17145, April 2, 1998. (On May 30, 1997, the license for Station KLIS, Palestine, Texas, was modified to