

The regulations also provide that the amount of the deposit for a semimonthly period must equal the amount of net tax liability incurred during that period unless either the look-back quarter safe harbor rule or the current liability safe harbor rule applies. In general, the look-back quarter safe harbor rule is met if the deposits for each semimonthly period in the quarter are at least 1/6 of the net liability reported for that tax in the second calendar quarter preceding the current quarter, and the current liability safe harbor rule is met if the deposit for each semimonthly period is at least 95 percent of the net tax liability for the semimonthly period. Safe harbor rules apply separately to each class of tax. Each semimonthly deposit must be timely made at an authorized Government depository. Also, the amount of any underpayment must be paid by the due date of the return, without extension. A failure to meet all the deposit requirements of a safe harbor rule for any semimonthly period eliminates the availability of that safe harbor for the entire quarter.

As the above description of current regulations illustrates, the deposit rules are quite complicated, and taxpayers have experienced difficulty in complying with them. In addition, under existing safe harbor rules, penalties for failure to deposit may be imposed for all semimonthly periods in a quarter if a taxpayer fails to deposit timely and in the correct amount during any semimonthly period in that quarter.

Request for Comments

With respect to the deposit rules, the IRS specifically requests comments on the following issues:

1. Whether there should be a single deposit date for all excise taxes, such as 14 days after the end of the semimonthly period. (The IRS believes it would be appropriate to retain the alternative method allowing communications and air transportation tax collectors to file returns and make deposits based on amounts billed or tickets sold.)

2. Whether a taxpayer should have to deposit at least 95 percent of tax liability incurred for the corresponding semimonthly period (in lieu of the current requirement of 100 percent with safe harbor rules).

3. Whether the amount required to be deposited for a quarter should be computed without reduction for the

amounts of any claims made on Schedule C of Form 720 for that quarter.

Judith C. Dunn,

Associate Chief Counsel (Domestic).

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117

[CGD01-99-029]

RIN 2115-AE47

Drawbridge Operation Regulations; Merrimack River, MA.

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to change the drawbridge operating regulations for the Newburyport US1 Bridge, mile 3.4, across the Merrimack River between Newburyport and Salisbury, Massachusetts. The bridge owner asked the Coast Guard to change the regulations to allow the bridge to open only on the hour and half hour, from Memorial Day through Labor Day. This action is expected to help reduce vehicular traffic delays on Route 1 by scheduling bridge opening times while still meeting the reasonable needs of navigation.

DATES: Comments must reach the Coast Guard on or before March 7, 2000.

ADDRESSES: You may mail comments to Commander (obr), First Coast Guard District, Bridge Branch, at 408 Atlantic Avenue, Boston, MA. 02110-3350, or deliver them at the same address between 7 a.m. and 4 p.m., Monday through Friday, except Federal holidays. The telephone number is (617) 223-8364. The First Coast Guard District, Bridge Branch, maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the First Coast Guard District, Bridge Branch, 7 a.m. to 3 p.m., Monday through Friday, except, Federal holidays.

FOR FURTHER INFORMATION CONTACT: Mr. John McDonald, Project Officer, First Coast Guard District, (617) 223-8364.

SUPPLEMENTARY INFORMATION:

Request for Comments

We encourage you to participate in this rulemaking by submitting

comments or related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD01-99-029), indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know if they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the First Coast Guard District, Bridge Branch, at the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

The Newburyport US1 Bridge, mile 3.4, across the Merrimack River has a vertical clearance of 35 feet at mean high water and 42 feet at mean low water in the closed position. The current regulations in 33 CFR 117.605(a) require the bridge to open on signal from May 1 through November 15, from 6 a.m. to 10 p.m. At all other times the draw must open on signal if at least a one-hour advance notice is given by calling the number posted at the bridge.

The bridge owner, the Massachusetts Highway Department (MHD), asked the Coast Guard to change the regulations to allow scheduled opening times to help alleviate vehicular traffic delays on Route 1 that occur from Memorial Day through Labor Day. During the summer months the bridge opens more frequently for vessel traffic while the volume of vehicular traffic on Route 1 is the heaviest. The traffic delays on Route 1 has prompted the local communities to ask for relief to help reduce the traffic delays during the summer months.

The Coast Guard, in response to the bridge owner's request for assistance, published a notice of temporary deviation from the operating regulations (64 FR 25438) on May 12, 1999. The purpose of the deviation was to test a new schedule for bridge openings for a period of 90 days from June 3, 1999, through August 31, 1999. The bridge operating schedule during the test

period was: (1) Monday through Friday, from 6 a.m. to 10 p.m., the bridge opened once an hour, on the half hour. (2) Saturday and Sunday, from 11 a.m. to 3 p.m., the bridge opened once an hour, on the half hour. From 6 a.m. to 11 a.m. and 3 p.m. to 10 p.m., the bridge opened two times an hour, on the hour and half hour. (3) At all other times the bridge opened on signal after a one-hour notice was given by calling the number posted at the bridge.

The Coast Guard evaluated the bridge opening log data for the past three years as well as the data collected during the 90 day test period in 1999. The data indicated that June, July and August are the months that have the greatest number of bridge openings and that the greater percentage of the bridge openings occurred on weekends.

TEST PERIOD 1999

Month	Total openings	Weekend openings	Percent on weekends
June	307	205	67
July	322	193	60
August ...	305	137	45

MONTHLY TOTAL BRIDGE OPENINGS

	1997	1998	1999
April	3	17	34
May	95	155	202
June	288	190	307
July	310	387	322
August	334	350	305
September	226	294	250
October	197	149	N/A

The Coast Guard has determined that scheduled bridge openings from Memorial Day through Labor Day, 6 a.m. to 10 p.m., should help alleviate the traffic delays on Route 1 and still meet the reasonable needs of navigation.

The time period for scheduled bridge openings, Memorial Day through Labor Day, was selected because it is the time period when vehicular traffic on Route 1 is the heaviest and the frequency of bridge openings are the greatest.

Discussion of Proposal

The Coast Guard proposes to revise 33 CFR 117.605(a) to require that the draw of the Newburyport US1 Bridge open on signal from May 1 through November 15, 6 a.m. to 10 p.m.; except that, from Memorial Day through Labor Day, the draw shall open on signal, 6 a.m. to 10 p.m., only on the hour and half hour. At all other times the draw shall open on signal after at least a one-hour advance notice is given by calling the number posted at the bridge.

Comments from the public were received until October 31, 1999, in response to the notice of temporary deviation. Seven comment letters and a petition with a total of 150 signatures were received. The five comment letters and the petition were in favor of scheduled bridge openings. Two comment letters opposed the scheduled bridge openings indicating that some sail boats had difficulty waiting for bridge openings when the bridge only opened once an hour.

The Coast Guard, in response to the sail boat operators comments, is proposing that the bridge shall open on signal, 6 a.m. to 10 p.m., Memorial Day through Labor Day, two times each hour, on the hour and half hour. This proposed change will reduce the time vessels wait for bridge openings and should also reduce traffic delays on Route 1 by preventing back to back bridge openings.

Regulatory Evaluation

This proposed rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under 6(a)(3) of that Order. The Office of Management and Budget has not reviewed it under that Order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040, Feb. 26, 1979).

We expect the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation, under paragraph 10e of the regulatory policies and procedures of DOT, is unnecessary. This conclusion is based on the fact that the bridge will still open on signal for marine traffic two times each hour, on the hour and half hour, from 6 a.m. to 10 p.m., Memorial Day through Labor Day.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601-612), we considered whether this proposed rule would have a significant economic impact on a substantial number of small entities. The term "small entities" comprises small businesses, not-for-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000.

The Coast Guard certifies under section 5 U.S.C. 605(b) that this proposed rule would not have a significant economic impact on a substantial number of small entities.

This conclusion is based on the fact that the bridge opens only for large recreational sail boats and power boats. Most vessels can pass under the bridge without a bridge opening as a result of the high vertical clearance of 35 feet at mean high water and 42 feet at mean low water.

The owners of the larger vessels may be required, depending on the stage of the tide, to wait for bridge openings for up to 25 minutes in the event that they miss a scheduled bridge opening. The impacts are believed not to be significant because the bridge will still open on signal for marine traffic two times each hour, on the hour and half hour, 6 a.m. to 10 p.m., Memorial Day through Labor Day.

If you think that your business, organization, or governmental jurisdiction qualifies as a small entity and that this rule would have a significant economic impact on it, please submit a comment (see **ADDRESSES**) explaining why you think it qualifies and how and to what degree this rule would economically affect it.

Collection of Information

This proposed rule would call for no new collection of information under the Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520).

Federalism

We have analyzed this proposed rule under E.O. 13132 and have determined that this rule does not have implications for federalism under that Order.

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531-1538) governs the issuance of Federal regulations that require unfunded mandates. An unfunded mandate is a regulation that requires a State, local, or tribal government or the private sector to incur direct costs without the Federal Government's having first provided the funds to pay those costs. This proposed rule would not impose an unfunded mandate.

Taking of Private Property

This proposed rule would not effect a taking of private property or otherwise have taking implications under E.O. 12630, Governmental Actions and Interference with Constitutionally Protected Property Rights.

Civil Justice Reform

This proposed rule meets applicable standards in sections 3(a) and 3(b)(2) of E.O. 12988, Civil Justice Reform, to minimize litigation, eliminate ambiguity, and reduce burden.

Protection of Children

We have analyzed this proposed rule under E.O. 13045, Protection of Children from Environmental Health Risks and Safety Risks. This rule is not an economically significant rule and does not concern an environmental risk to health or risk to safety that may disproportionately affect children.

Environment

We considered the environmental impact of this proposed rule and concluded that, under figure 2-1, paragraph (32)(e), of Commandant Instruction M16475.1C, this proposed rule is categorically excluded from further environmental documentation because promulgation of drawbridge regulations have been found not to have a significant effect on the environment. A "Categorical Exclusion Determination" is available in the docket where indicated under **ADDRESSES**.

List of Subjects in 33 CFR Part 117

Bridges.

Regulations

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 117 as follows:

PART 117—DRAWBRIDGE OPERATION REGULATIONS

1. The authority citation for part 117 continues to read as follows:

Authority: 33 U.S.C. 499; 49 CFR 1.46; 33 CFR 1.05-1(g); section 117.255 also issued under the authority of Pub. L. 102-587, 106 Stat. 5039.

2. Section 117.605(a) is revised as follows:

§ 117.605 Merrimack River

(a) The draw of the Newburyport US1 Bridge, mile 3.4, shall operate as follows:

(1) From May 1 through November 15, 6 a.m. to 10 p.m.; the draw shall open on signal; except that, from Memorial Day through Labor Day, the draw shall open on signal, 6 a.m. to 10 p.m., only on the hour and half hour.

(2) At all other times the draw shall open on signal after at least a one-hour advance notice is given by calling the number posted at the bridge.

* * * * *

Dated: December 17, 1999.

R.M. Larrabee,

Rear Admiral, Coast Guard Commander, First Coast Guard District.

[FR Doc. 00-351 Filed 1-6-00; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 165

[CGD08-99-061]

RIN 2115-AE84

Termination of Regulated Navigation Area: Monongahela River, Mile 81.0 to 83.0

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to terminate the regulated navigation area contained in 33 CFR 165.819. The regulated navigation area on the Monongahela River from mile 81.0 to mile 83.0 was established to ensure the safety of vessel traffic and workers during the construction of Grays Landing Lock. Now that all construction on Grays Landing Lock has been completed and the river's width is no longer restricted in this area, the regulated navigation area is no longer required.

DATES: Comments must be received on or before March 7, 2000.

ADDRESSES: Comments can be mailed to Commanding Officer, Marine Safety Office Pittsburgh, Kossman Bldg., Suite 1150, 100 Forbes Ave., Pittsburgh, PA 15222-1371 or may be delivered to the same address between 8 a.m. and 3:30 p.m., Monday through Friday, except federal holidays. The telephone number is (412) 644-5808. Comments will become a part of the public docket and will be available for copying and inspection at the same address.

FOR FURTHER INFORMATION CONTACT: LT M. D. Evanish, Project Manager, telephone number (412) 644-5808.

SUPPLEMENTARY INFORMATION:

Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking [CGD08-99-061], indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the address under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

The regulated navigation area was established on November 29, 1991 to ensure the safety of vessel traffic and workers during the construction of Grays Landing Lock. It restricted waterway traffic to one-way passage on the Monongahela River between miles 81.0 and 83.0 with downbound vessels having right of way. The need for the Regulated Navigation Area no longer exists because all construction on Grays Landing Lock has been completed and the river's width is no longer restricted in this area. Therefore, since the safety concerns that necessitated the regulation no longer exist, this rule proposes to remove the regulation establishing this Regulated Navigation Area in § 165.819.

Regulatory Evaluation

This proposed rule is not a significant regulatory action under Executive Order 12866 and is not significant under the "Department of Transportation Regulatory Policies and Procedures" (44 FR 11040, February 26, 1979). The Coast Guard expects the economic impact of this rule to be so minimal that a full regulatory evaluation is unnecessary. The impacts on routine navigation are expected to be minimal.

Collection of Information

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

Federalism Assessment

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

Unfunded Mandates Reform Act

The Unfunded Mandates Reform Act of 1995 (2 U.S.C. 1531-1538) governs the issuance of Federal regulations that require unfunded mandates. An unfunded mandate is a regulation that requires a State, local, or tribal government or the private sector to incur direct costs without the Federal