

GSA Rent. Approval to perform or contract for such services must be obtained in advance by the customer agency from the appropriate GSA regional office.

#### Subpart F—Special Services

##### § 102–85.195 Does GSA provide special services?

Yes, GSA provides special services on a cost-reimbursable basis:

(a) In GSA-controlled space, GSA may provide for special services that cannot be separated from the building or space costs (inseparable services, such as utilities, which are not individually metered). GSA's estimate of the special service cost is the basis for the bill amount. The bill amount for separable special services is either based on a previously agreed upon fixed price or the actual cost, including a fee for GSA's services.

(b) GSA can also provide special services to other Federal agencies in agency-controlled and operated space on a cost-reimbursable basis.

#### Subpart G—Continued Occupancy, Relocation and Forced Moves

##### § 102–85.200 Can customer agencies continue occupancy of space or must they relocate at the end of an OA?

The answer is contingent upon whether the customer agency is in Federally owned or leased space.

(a) Unless stated otherwise in the OA, a customer agency within a GSA controlled, Federally owned building has automatic occupancy rights at the end of the OA term for occupied space. However, a new OA must be negotiated.

(b) In leased space, the OA generally reflects the provisions of the underlying lease and will specify whether or not renewal options are available. If the OA does not include a renewal option, customer agencies should assume relocation would be necessary upon OA expiration, and budget for it. Further, renewal options are not, in themselves, a guarantee of continued occupancy at that location. In some cases, the renewal rate is substantially above market or the option was not part of the initial price evaluation for the occupancy. In such cases, GSA may be required to run a competition for the replacement lease, and a relocation may ensue. Nonetheless, it is also possible that GSA may execute a succeeding lease with the incumbent lessor, in which case there is no move.

(c) GSA and customer agencies should initiate discussions at least 18–20 months in advance of OA expiration to address an action for the replacement or continued occupancy of the existing

space assignment. This allows both agencies time to budget for the work and the cost.

##### § 102–85.205 What happens if a customer agency continues occupancy after the expiration of an OA?

A mutual goal of GSA and its customers is to have current OAs in place for all space assignments. However, provisions are necessary to cover the GSA and customer relationship if an OA expires prior to execution of a mutually desired succeeding agreement. Because the risks, liabilities, and consequences of a customer's continued occupancy depend on whether the assigned space is leased or Federally owned, different provisions in the following table apply:

#### HOLDOVER TENANCY—CUSTOMER AGENCY RESPONSIBILITIES IN THE EVENT OF TENANT DELAY IN VACATING SPACE

In leased space	In federally owned space
To pay those costs associated with lease contract, GSA fee, and damages/claims, arising from changes in GSA contract costs which are caused by the tenant's delay.	To pay Rent as determined by GSA's pricing policy, as described in this part, and those added costs to GSA (claims, damages, changes, etc.) resulting from the tenant-caused delay.

##### § 102–85.210 What if a customer agency has to relocate?

If the agency or GSA determines relocation is necessary at the expiration of an OA for either Federally owned or leased space, the customer agency is responsible for all costs associated with relocation at that time.

##### § 102–85.215 What if another customer agency forces a GSA customer to move?

If a GSA customer agency, or GSA, forces the relocation of another GSA customer agency prior to the expiration of the customer's OA, the "forcing" agency is responsible:

(a) For all reasonable costs associated with the relocation of the agency being "forced" to move, including architectural-engineering design, move coordination and physical relocation, telecommunications and ADP equipment relocation and installation;

(b) To GSA for all of the relocated agency's unpaid tenant improvements, if any; and

(c) To the customer agency for the undepreciated amount of any lump sum

payment that was already made by the agency for alterations.

##### § 102–85.220 Can a customer agency forced to relocate waive the reimbursements?

Yes, a customer agency forced to relocate can waive some or all of the reimbursements from the forcing agency that are prescribed in § 102–85.215. However, a relocated customer agency cannot waive the requirement for the forcing customer agency to reimburse GSA for unpaid tenant improvements. If GSA is the "forcing" agency, it is responsible for the same costs as any other forcing customer agency.

##### § 102–85.225 What are the funding responsibilities for relocations resulting from emergencies?

(a) In emergencies, swift remedies, including the possible relocation of a customer agency to alternate space, are required. The remedies may include requests for funding authorizations from OMB and Congress. GSA may serve as the central coordinator of such remedies.

(b) Funding responsibility will vary by situation. If a customer agency is only temporarily displaced from its space, GSA typically covers the cost of temporary set-up in a provisional location. If the agency is obliged to relocate permanently, an OA will be prepared which will address all terms of the occupancy. In such cases, new tenant improvements will be constructed which can be amortized over the life of a new occupancy term, and a new Rent rate will be developed.

Dated: April 27, 2001.

**Thurman M. Davis, Sr.,**

*Acting Administrator of General Services.*

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#### GENERAL SERVICES ADMINISTRATION

##### 41 CFR Part 302–11

[FTR Amendment 96]

RIN 3090–AH40

#### 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 2001 RIT allowance to be paid to relocating Federal employees.

**DATES:** This final rule is effective January 1, 2001, and applies for RIT allowance payments made on or after January 1, 2001.

**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 relocation income tax (RIT) allowance for employees who are taxed in 2001 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 expense reimbursements. Policies and procedures for the calculation and payment of a RIT allowance are contained in the Federal Travel Regulation (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 this final rule does 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. 3501 *et seq.*

#### E. Small Business Regulatory Enforcement Fairness 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, Travel and transportation expenses.

For the reasons set forth in the preamble, 41 CFR part 302-11 is amended 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, to read as follows:

#### 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 2000

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 2000.

Marginal tax rate	Single taxpayer		Heads of household		Married filing jointly/qualifying widows & widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15 .....	\$7,417	\$34,638	\$13,375	\$49,734	\$17,421	\$63,297	\$8,603	\$31,342
28 .....	34,638	75,764	49,734	113,413	63,297	131,334	31,342	63,448
31 .....	75,764	148,990	113,413	180,742	131,334	189,826	63,448	99,219
36 .....	148,990	306,111	180,742	326,450	189,826	315,957	99,219	170,524
39.6 .....	306,111	.....	326,450	.....	315,957	.....	170,524	.....

#### Appendix B to Part 302-11—State Tax Tables for RIT Allowance

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#### State Marginal Tax Rates by Earned Income Level—Tax Year 2000

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 2000.

#### MARGINAL TAX RATES (STATED IN PERCENTS) FOR THE EARNED INCOME AMOUNTS SPECIFIED IN EACH COLUMN.<sup>1, 2</sup>

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 .....	2.87	3.2	3.74	5.04
Arkansas .....	4.5	7	7	7
If single status <sup>3</sup> .....	6	7	7	7
California .....	2	4	8	9.3
If single status <sup>3</sup> .....	4	8	8	9.3
Colorado .....	4.75	4.75	4.75	4.75
Connecticut .....	4.5	4.5	4.5	4.5

MARGINAL TAX RATES (STATED IN PERCENTS) FOR THE EARNED INCOME AMOUNTS SPECIFIED IN EACH COLUMN.<sup>1,2</sup>—  
Continued

State (or District)	\$20,000– \$24,999	\$25,000– \$49,999	\$50,000– \$74,999	\$75,000 & Over
Delaware .....	5.2	5.95	6.4	6.4
District of Columbia .....	8	9.5	9.5	9.5
Florida .....	0	0	0	0
Georgia .....	6	6	6	6
Hawaii .....	7.2	8.2	8.75	8.75
If single status <sup>3</sup> .....	8.2	8.75	8.75	8.75
Idaho .....	7.8	8.2	8.2	8.2
Illinois .....	3	3	3	3
Indiana .....	3.4	3.4	3.4	3.4
Iowa .....	6.48	7.92	8.98	8.98
If single status <sup>3</sup> .....	6.8	7.92	8.98	8.98
Kansas .....	3.5	6.25	6.25	6.45
If single status <sup>3</sup> .....	6.25	6.45	6.45	6.45
Kentucky .....	6	6	6	6
Louisiana .....	2	4	4	6
If single status <sup>3</sup> .....	4	4	6	6
Maine .....	4.5	7	8.5	8.5
If single status <sup>3</sup> .....	7	8.5	8.5	8.5
Maryland .....	4.85	4.85	4.85	4.85
Massachusetts .....	5.95	5.95	5.95	5.95
Michigan .....	4.4	4.4	4.4	4.4
Minnesota .....	5.5	7.25	7.25	8
If single status <sup>3</sup> .....	7.25	7.25	8	8
Mississippi .....	5	5	5	5
Missouri .....	6	6	6	6
Montana .....	9	10	11	11
Nebraska .....	3.65	5.24	6.99	6.99
If single status <sup>3</sup> .....	5.24	6.99	6.99	6.99
Nevada .....	0	0	0	0
New Hampshire .....	0	0	0	0
New Jersey .....	1.4	1.75	2.45	6.37
If single status <sup>3</sup> .....	1.4	3.5	5.525	6.37
New Mexico .....	3.2	6	7.1	8.2
If single status <sup>3</sup> .....	6	7.1	7.9	8.2
New York .....	4	5.25	6.85	6.85
If single status <sup>3</sup> .....	5.25	6.85	6.85	6.85
North Carolina .....	6	7	7	7.75
North Dakota .....	6.67	9.33	12	12
If single status <sup>3</sup> .....	8	10.67	12	12
Ohio .....	3.580	4.295	5.012	7.228
Oklahoma .....	5	6.75	6.75	6.75
If single status <sup>3</sup> .....	6.75	6.75	6.75	6.75
Oregon .....	9	9	9	9
Pennsylvania .....	2.8	2.8	2.8	2.8
Rhode Island <sup>4</sup> .....	26.5	26.5	26.5	26.5
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 <sup>5</sup> .....	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 .....	6.37	6.77	6.77	6.77
Wyoming .....	0	0	0	0

<sup>1</sup> 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.

<sup>2</sup> 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).

<sup>3</sup> 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.

<sup>4</sup> The income tax rate for Rhode Island is 26.5 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).

<sup>5</sup> 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**

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**Federal Marginal Tax Rates by Earned Income Level and Filing Status—Tax Year 2001**

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 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999 or 2000.

Marginal tax rate	Single taxpayer		Heads of household		Married filing jointly/qualifying widows & widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15 .....	\$7,582	\$35,363	\$13,905	\$51,016	\$18,061	\$65,011	\$8,742	\$32,028
28 .....	\$35,363	\$77,472	\$51,016	\$116,612	\$65,011	\$133,818	\$32,028	\$65,470
31 .....	\$77,472	\$154,524	\$116,612	\$180,660	\$133,818	\$193,566	\$65,470	\$99,363
36 .....	\$154,524	\$317,548	\$180,660	\$324,522	\$193,566	\$323,455	\$99,363	\$169,100
39.6 .....	\$317,548	.....	\$324,522	.....	\$323,455	.....	\$169,100	.....

**Appendix D to Part 302-11—Puerto Rico Tax Tables for RIT Allowance**

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**Puerto Rico Marginal Tax Rates by Earned Income Level—Tax Year 2000**

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
11 .....	.....	.....	.....	\$25,000
16.5 .....	.....	\$25,000	.....	.....
29.5 .....	\$25,000	\$50,000	\$25,000	\$50,000
33 .....	\$50,000	.....	\$50,000	.....

Dated: April 30, 2001.

**Thurman M. Davis, Sr.,**

*Acting Administrator of General Services.*

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**DEPARTMENT OF TRANSPORTATION****Office of the Secretary****49 CFR Part 1**

[OST-1999-6189]

**Organization and Delegation of Powers and Duties; Delegation to the Commandant, United States Coast Guard**

**AGENCY:** Office of the Secretary, DOT.

**ACTION:** Final rule.

**SUMMARY:** The Secretary of Transportation is delegating to the Commandant, United States Coast Guard, his authority to regulate the discharge of sewage and graywater by cruise vessels into certain Alaskan waters.

**DATES:** This final rule is effective on May 8, 2001.

**FOR FURTHER INFORMATION CONTACT:** If you have questions on this rule, call Kathryn Sinniger, Office of Regulations and Administrative Law, US Coast

Guard, 202-267-0128. If you have questions on viewing the docket, call Dorothy Beard, Chief, Dockets, Department of Transportation, telephone 202-366-5149.

**SUPPLEMENTARY INFORMATION:** In December, 2000, Congress passed Title XIV—Certain Alaskan Cruise Ship Operations, Public Law 106-554, limiting the discharges of treated and untreated sewage and graywater by cruise vessels visiting Alaskan ports and operating in the waters of the Alexander Archipelago and the navigable waters of the United States within the State of Alaska and within Kachemak Bay National Estuarine Research Reserve. Title XIV directs the Secretary to promulgate regulations, including requirements for logbooks and reports, incorporating into the vessel examination and inspection regime the sampling of cruise vessel discharges sufficient to verify that those vessels comply with all applicable environmental laws and international treaty requirements.

The Secretary is delegating to the Commandant, United States Coast Guard, his authority under Title XIV—Certain Alaskan Cruise Ship Operations, Public Law 106-554, to promulgate regulations that will ensure compliance with this statute by the owners, operators, masters, or other person in

charge of cruise vessels operating in waters covered by this statute.

This delegation is being published as a final rule effective on the date of publication. Since this amendment relates to the Departmental management, organization, procedure, and practice, notice and comment are unnecessary under 5 U.S.C. 553(b). Furthermore, since this amendment expedites the Coast Guard's ability to promulgate regulations to meet the environmental goals and enforcement obligations of the statute, the Secretary finds good cause, under 5 U.S.C. 553(d)(3), that this rule should be made effective on the date of publication.

**List of Subjects in 49 CFR Part 1**

Authority delegations (Government agencies), Organization and functions (Government agencies).

In consideration of the foregoing, Part 1 of Title 49, Code of Federal Regulations, is amended to read as follows:

**PART 1—[AMENDED]**

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

**Authority:** 49 U.S.C. 322; 46 U.S.C. 2104(a); 28 U.S.C. 2672; 31 U.S.C 3711(a)(2); Pub. L. 101-552, 104 Stat. 2736; Pub. L. 106-159, 113 Stat. 1748.