DEPARTMENT OF THE TREASURY
Alcohol and Tobacco Tax and Trade Bureau

27 CFR Parts 19, 24, 25, 26, 40, 41, and 70
[Docket No. TTB–2011–0001; Notice No. 115; Re: T.D. TTB–89; T.D. ATF–365; T.D. TTB–41; ATF Notice No. 813 and TTB Notice No. 56]

RIN 1513–AB43

Time for Payment of Certain Excise Taxes, and Quarterly Excise Tax Payments for Small Alcohol Excise Taxpayers

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: Elsewhere in this issue of the Federal Register, the Alcohol and Tobacco Tax and Trade Bureau is providing notice of proposed time, and quarterly excise tax payments for small alcohol excise taxpayers. The text of the regulations in the temporary rule published elsewhere in this issue of the Federal Register serves as the text of the proposed regulations.

DATES: Comments must be received on or before March 21, 2011.

ADDRESSES: You may send comments on this notice to one of the following addresses:

- http://www.regulations.gov (via the online comment form for this notice as posted within Docket No. TTB–2011–0001 at “Regulations.gov,” the Federal e-rulemaking portal);
- Mail: Director, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044–4412; or
- Hand Delivery/Courier in Lieu of Mail: Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 200E, Washington, DC 20005.

See the Public Participation section of this notice for specific instructions and requirements for submitting comments, and for information on how to request a public hearing.

You may view copies of this notice, any comments received, and the related

FOR FURTHER INFORMATION CONTACT: For questions concerning tax payment procedures and quarterly filing procedures, contact Jackie Foinauer, National Revenue Center. Alcohol and Tobacco Tax and Trade Bureau (513–684–3443); for questions concerning this document, contact Kara Fontaine, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau (202–453–2103 or Kara.Fontaine@ttb.gov).

SUPPLEMENTARY INFORMATION:

Background

In the Rules and Regulations section of this issue of the Federal Register, we are issuing a temporary rule revising and updating regulatory amendments to implement certain provisions of the Uruguay Round Agreement Act of 1994 (URA) (Pub. L. 103–465, 108 Stat. 4809), and the 2005 Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA) (Pub. L. 109–59, 119 Stat. 1144). The reissued temporary rule updates and reissues Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations pertaining to the semimonthly payments of Federal excise tax on distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes. The temporary rule also reissues temporary regulations regarding quarterly payment of excise tax for small alcohol excise taxpayers. The regulations contained in the temporary rule and proposed in this document replace temporary regulations issued under T.D. ATF–365 and T.D. TTB–41, which were originally published in 1995 and 2006, respectively.

The temporary regulations involve amendments to parts 19, 24, 25, 26, 40, 41, and 70 of the TTB regulations (27 CFR parts 19, 24, 25, 26, 40, 41, and 70). The text of the temporary regulations serves as the text of these proposed regulations. The preamble to the temporary regulations explains the proposed regulations.

Public Participation

Comments Invited

We invite comments from interested members of the public on this proposed rulemaking. Please submit your comments by the closing date shown above in this notice. Your comments must reference Notice No. 115 and include your name and mailing address. Your comments also must be made in English, be legible, and be written in language acceptable for public disclosure. We do not acknowledge receipt of comments, and we consider all comments as originals.

Submitting Comments

You may submit comments on this notice by one of the following three methods:


• Mail: You may send written comments to the Director, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044–4412.

• Hand Delivery/Courier: You may hand-carry your comments or have them hand-carried to the Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 200E, Washington, DC 20205.

If you are commenting on behalf of an association, business, or other entity, your comment must include the entity’s name as well as your name and position title. If you comment via http://www.regulations.gov, please enter the entity’s name in the “Organization” blank of the comment form. If you comment via mail, please submit your entity’s comment on letterhead. You may also write to the Administrator before the comment closing date to ask for a public hearing. The Administrator reserves the right to determine whether to hold a public hearing.

Confidentiality

All submitted comments and attachments are part of the public record and subject to disclosure. Do not enclose any material in your comments that you consider to be confidential or inappropriate for public disclosure.

Public Disclosure

On the Federal e-rulemaking portal, Regulations.gov, we will post, and you may view, copies of this notice, any electronic or mailed comments we receive about this proposal, and the related temporary rule. A direct link to the Regulations.gov docket containing this notice and the comments received on this proposal is available on the TTB Web site at http://www.ttb.gov/regulations_laws/all_rulemaking.shtml under Notice No. 115. You may also reach the relevant docket through the Regulations.gov search page at http://www.regulations.gov.

All posted comments will display the commenter’s name, organization (if any), city, and State, and, in the case of mailed comments, all address information, including e-mail addresses. We may omit voluminous attachments or material that we consider unsuitable for posting.

You also may view copies of this notice, any electronic or mailed comments we receive about this proposal, and the related temporary rule by appointment at the TTB Information Resource Center, 1310 G Street, NW., Washington, DC 20220. You may also obtain copies at 20 cents per 8.5-×11-inch page. Contact our information specialist at the above address or by telephone at 202–453–2270 to schedule an appointment or to request copies of comments or other materials.

Regulatory Flexibility Act, Paperwork Reduction Act, and Executive Order 12866

Since the regulatory text proposed in this notice of proposed rulemaking is identical to that contained in the companion temporary rule published elsewhere in this issue of the Federal Register, the analysis contained in the preamble of the temporary rule concerning the Regulatory Flexibility Act, the Paperwork Reduction Act, the inapplicability of prior notice and comment, and Executive Order 12866 also apply to this proposed rule.

Drafting Information

Kara Fontaine of the Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, drafted this document.
PART 19—DISTILLED SPIRITS PLANTS

1. The authority citation for part 19 continues to read as follows:


2. [The proposed amendatory instructions and the proposed regulatory text for part 19 are the same as the amendatory instructions and the amendatory regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the Federal Register.]

PART 24—WINE

3. The authority citation for part 24 continues to read as follows:


4. [The proposed amendatory instructions and the proposed regulatory text for part 24 are the same as the amendatory instructions and the amendatory regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the Federal Register.]

PART 25—BEER

5. The authority citation for part 25 continues to read as follows:


6. [The proposed amendatory instructions and the proposed regulatory text for part 25 are the same as the amendatory instructions and the amendatory regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the Federal Register.]

PART 26—LIQUORS AND ARTICLES FROM PUERTO RICO AND THE VIRGIN ISLANDS

7. The authority citation for part 26 continues to read as follows:


8. [The proposed amendatory instructions and the proposed regulatory text for part 26 are the same as the amendatory instructions and the amendatory regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the Federal Register.]

PART 40—MANUFACTURE OF TOBACCO PRODUCTS, CIGARETTE PAPERS AND TUBES, AND PROCESSED TOBACCO

9. The authority citation for part 40 is revised to read as follows:


10. [The proposed amendatory instructions and the proposed regulatory text for part 40 are the same as the amendatory instructions and the amendatory regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the Federal Register.]

PART 41—IMPORTATION OF TOBACCO PRODUCTS, CIGARETTE PAPERS AND TUBES, AND PROCESSED TOBACCO

11. The authority citation for part 41 continues to read as follows:


12. [The proposed amendatory instructions and the proposed regulatory text for part 41 are the same as the amendatory instructions and the amendatory regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the Federal Register.]
PART 70—PROCEDURE AND ADMINISTRATION

13. The authority citation for part 70 continues to read as follows:

14. [The proposed amendatory instructions and the proposed regulatory text for part 70 are the same as the amendatory instructions and the amendatory regulatory text set forth in the temporary rule on this subject published in the Rules and Regulations section of this issue of the Federal Register.]

Signed: June 2, 2010.
Mary G. Ryan,
Acting Administrator.
Approved: August 18, 2010.
Timothy E. Skud,
Deputy Assistant Secretary, Tax, Trade, and Tariff Policy.
[FR Doc. 2011–1144 Filed 1–19–11; 8:45 am]
BILLING CODE 4810–31–P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 60
RIN 2060–AQ46


AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing to amend the new source performance standards for electric utility steam generating units and industrial-commercial-institutional steam generating units. This action would amend the testing requirements for owners/operators of steam generating units that elect to install particulate matter continuous emission monitoring systems. It would also amend the opacity monitoring requirements for owners/operators of affected facilities subject to an opacity standard that are exempt from the requirement to install a continuous opacity monitoring system. In addition, this action would correct several editorial errors identified from previous rulemakings.

DATES: Written comments must be received on or before February 22, 2011, unless a public hearing is requested by January 31, 2011. If a timely hearing request is submitted, the public hearing will be held on February 4, 2011 and we must receive written comments on or before March 7, 2011.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–HQ–OAR–2005–0031, by one of the following methods:

• http://www.regulations.gov: Follow the instructions for submitting comments.
• E-mail: a-and-r-docket@epa.gov, or fellner.christian@epa.gov.
• Fax: (202) 566–9744.
• Mail: EPA Docket Center (EPA/DC), Environmental Protection Agency, Mailcode: 2822T, 1200 Pennsylvania Ave., NW., Washington, DC 20460. Please include a total of two copies.
• Hand Delivery: In person or by courier, deliver comments to: EPA Docket Center, EPA West, Room 3334, 1301 Constitution Avenue, NW., Washington, DC 20004. Such deliveries are accepted only during the Docket’s normal hours of operation (8:30 am to 4:30 pm, Monday through Friday, excluding legal holidays), and special arrangements should be made for deliveries of boxed information. Please include a total of two copies.

Instructions: Direct your comments to Docket ID No. EPA–HQ–OAR–2005–0031. EPA’s policy is that all comments received will be included in the public docket without change and may be made available online at http://www.regulations.gov, including any personal information provided, unless the comment includes information claimed to be confidential business information (CBI) or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in hard copy. Publicly available docket materials are available electronically at http://www.regulations.gov or in hard copy at the EPA Docket Center, 3334, 1301 Constitution Ave., NW., Washington, DC. The Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Public Reading Room is (202) 566–1744, and the telephone number for the Air Docket is (202) 566–1742.

Public Hearing: If a public hearing is requested, it will be held at 10 a.m. at the EPA Facility Complex in Research Triangle Park, North Carolina, or at an alternate site nearby. Contact Mr. Christian Fellner at 919–541–4003 to request a hearing, to request to speak at a public hearing, to determine if a hearing will be held, or to determine the hearing location.

FOR FURTHER INFORMATION CONTACT: Mr. Christian Fellner, Energy Strategies Group, Sector Policies and Programs Division (D243–01), U.S. EPA, Research Triangle Park, NC 27711, telephone number (919) 541–4003, FAX number (919) 541–5450, electronic mail (e-mail) address: fellner.christian@epa.gov.

SUPPLEMENTARY INFORMATION: The information presented in this preamble is organized as follows:

I. Why is EPA issuing this proposed rule?
II. Does this action apply to me?
III. Where can I get a copy of this document?
IV. Why are we amending the rule?
V. What amendments are we making to the rule?