SUMMARY: This document provides notice of public hearing on proposed rulemaking providing guidance on the indoor tanning services excise tax imposed by the Patient Protection and Affordable Care Act. These regulations affect users and providers of indoor tanning services.

DATES: The public hearing is being held on Tuesday, October 11, 2011, at 10 a.m. The IRS must receive outlines of the topics to be discussed at the public hearing by September 28, 2011.

ADDRESSES: The public hearing is being held in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC 20224. Due to building security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present photo identification to enter the building.


FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Michael H. Beker at (202) 622–3130; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Regina Johnson at (202) 622–7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG–112841–10) that was published in the Federal Register on Tuesday, June 15, 2010 (75 FR 33740). The notice also announced that a hearing will be scheduled if requested by the public in writing by September 13, 2010. The rules of 26 CFR 601.601(a)(3) apply to the hearing. A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline has passed, persons who have submitted written comments and wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (a signed original and four copies) by September 28, 2010.

The IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available free of charge, at the hearing. Because of access restrictions, the IRS will not admit persons beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the FOR FURTHER INFORMATION CONTACT section of this document.

LaNita Van Dyke, Branch Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2011–19597 Filed 8–2–11; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 54

[REG–120391–10]

RIN 1545–BJ58

Requirements for Group Health Plans and Health Insurance Issuers Relating to Coverage of Preventive Services Under the Patient Protection and Affordable Care Act

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: Elsewhere in this issue of the Federal Register, the IRS is issuing an amendment to temporary regulations published July 19, 2010, under the provisions of the Patient Protection and Affordable Care Act (the Affordable Care Act) relating to coverage of preventive services without any participant cost sharing. The IRS is issuing the temporary regulations at the same time that the Employee Benefits Security Administration of the U.S. Department of Labor and the Center for Consumer Information & Insurance Oversight of the U.S. Department of Health and Human Services are issuing a substantially similar amendment to interim final regulations published July 19, 2010 with respect to group health plans and health insurance coverage offered in connection with a group health plan under the Employee Retirement Income Security Act of 1974 and the Public Health Service Act. The temporary regulations provide guidance to employers, group health plans, and health insurance issuers providing group health insurance coverage. The text of those temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by October 3, 2011.
ADDRESSES: Send submissions to:
CC:PA:LPD:PR (REG–120391–10), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered to:

FOR FURTHER INFORMATION CONTACT:

SUPPLEMENTARY INFORMATION:
Background and Explanation of Provisions

The temporary regulations published elsewhere in this issue of the Federal Register amend § 54.9815–2713T of the Miscellaneous Excise Tax Regulations. The proposed and temporary regulations are being published as part of a joint rulemaking with the Department of Labor and the Department of Health and Human Services (the joint rulemaking). The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also 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 requirement 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 regulation has been 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 written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. Comments are specifically requested on the clarity of the proposed regulations and how they may be made easier to understand. 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 proposed regulations is Karen Levin, Office of the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities), IRS. The proposed regulations, as well as the temporary regulations, have been developed in coordination with personnel from the U.S. Department of Labor and the U.S. Department of Health and Human Services.

List of Subjects in 26 CFR Part 54

Excise taxes, Health care, Health insurance, Pensions, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 54, as proposed to be amended on July 19, 2010, at 75 FR 41787, is further proposed to be amended as follows:

PART 54—PENSION EXCISE TAXES

Paragraph 1. The authority citation for part 54 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *
Par. 2. Section 54.9815–2713, as proposed to be added at 75 FR 41788, July 19, 2010, is amended by revising paragraph (a)(1)(iv) to read as follows:

§ 54.9815–2713 Coverage of preventive health services.

(a) * * *
(1) * * *
(iv) [The text of proposed § 54.9815–2713(a)(1)(iv) is the same as the text of § 54.9815–2713T(a)(1)(iv) published elsewhere in this issue of the Federal Register] *

Steven T. Miller,
Deputy Commissioner for Services and Enforcement.

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 721

[FR Doc. 2011–19685 Filed 8–1–11; 8:45 am]

ADDRESSES:

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 721

[FR Doc. 2011–19685 Filed 8–1–11; 8:45 am]

ADDRESSES:

40 CFR Part 721

[FR Doc. 2011–19685 Filed 8–1–11; 8:45 am]

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40 CFR Part 721

[FR Doc. 2011–19685 Filed 8–1–11; 8:45 am]

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40 CFR Part 721

[FR Doc. 2011–19685 Filed 8–1–11; 8:45 am]

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40 CFR Part 721

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