

into the transport compartment of a truck, trailer, railroad car, or other means of nonbulk transfer;

(ii) Calibrated devices that accurately measure and record the amount of dye, marker, and fuel that is dispensed at the rack for each removal;

(iii) Shut-off devices that prevent the removal of more than 50 gallons of undyed diesel fuel in the case of a system malfunction; and

(iv) Locks or similar security equipment that secure the measurement devices and shut-off devices.

(3) *Removals from a terminal at the terminal rack; conditions for nonconforming dyeing.* Nonconforming dyeing meets the conditions of this paragraph (d)(3) only if diesel fuel is dyed and marked in the manner described in paragraph (d)(4) of this section and—

(i) The terminal operator has given a bond as a condition of registration under the provisions of § 48.4101-1(f)(4)(i); or

(ii) In the case of a terminal containing a mechanical injection system described in paragraph (d)(2) of this section—

(A) The accurate mechanical injection of dye and marker at the terminal cannot occur because of an equipment malfunction or a shutdown for maintenance purposes;

(B) Before beginning any nonconforming dyeing described in paragraph (d)(4) of this section, the terminal operator notifies the district director of the time, location, and type of malfunction or maintenance shutdown; and

(C) Immediately after correction of the malfunction or completion of the maintenance, the terminal operator notifies the district director that mechanical injection has resumed.

(4) *Removals from a terminal at the terminal rack; description of nonconforming dyeing—(i) In general.* Diesel fuel is dyed and marked in a manner described in this paragraph (d)(4) only if the diesel fuel is dyed and marked by means of a mechanical injection system described in paragraph (d)(4)(ii) of this section or manual dyeing described in paragraph (d)(4)(iii) of this section.

(ii) *Mechanical injection.* Diesel fuel is dyed and marked in a manner described in this paragraph (d)(4)(ii) if the diesel fuel is dyed and marked by means of a mechanical injection system that is not described in paragraph (d)(2) of this section and, with respect to the diesel fuel so dyed and marked, the terminal operator maintains a record of—

(A) The identity and registration number of the position holder;

(B) The identity and taxpayer identification number of the individual that physically receives the fuel at the terminal;

(C) The identity and taxpayer identification number of any individual that physically operates the mechanical injection equipment; and

(D) The volume of the fuel dyed and marked and the date and time of the dyeing.

(iii) *Manual dyeing.* Diesel fuel is dyed and marked in a manner described in this paragraph (d)(4)(iii) if—

(A) The terminal operator places a dye and marker of the type and concentration required by paragraphs (b) and (c) of this section into a compartment of a truck, trailer, railroad car, or other means of nonbulk transfer;

(B) The diesel fuel is removed from the terminal at the rack and is immediately delivered into the compartment described in paragraph (d)(4)(iii)(A) of this section; and

(C) With respect to the diesel fuel so dyed and marked, the terminal operator maintains a record of—

(1) The identity and registration number of the position holder;

(2) The identity and taxpayer identification number of the individual that physically receives the fuel at the terminal;

(3) The identity and taxpayer identification number of the individual that physically places the dye and marker into the compartment described in paragraph (d)(4)(iii)(A) of this section; and

(4) The volume of the fuel dyed and marked and the date and time of the manual dyeing.

(5) *Removals from refineries, sales or entries.* With respect to any removal from a refinery, sale, or entry, diesel fuel satisfies the dyeing and marking requirements of this paragraph (d) only if the dye and marker required by paragraphs (b) and (c) of this section are combined with diesel fuel before the removal, sale, or entry that would otherwise be subject to the tax imposed by section 4081. Thus, for example, diesel fuel that is entered into the United States by means of nonbulk transfer (such as in a railroad car) does not satisfy the requirements of this paragraph (d)(5) if the required dye and marker are combined with the diesel fuel after the fuel has been entered into the United States.

(6) *Cross reference.* For rules allowing inspection of equipment used for the dyeing of fuel, see section 4083.

(7) *Effective date.* This paragraph (d) is applicable as of April 1, 1997.

* * * * *

Par. 4. Section § 48.4101-1 is amended as follows:

1. Paragraph (b)(7) is added.

2. Paragraph (f)(4)(i) is amended by adding a sentence at the end of the paragraph.

3. In the first sentence of paragraph (j)(2) introductory text, the language “A bond” is removed and “Except as provided in the last sentence of paragraph (f)(4)(i) of this section, a bond” is added in its place.

4. Paragraph (l)(4) is added. The additions read as follows

§ 48.4101-1 Registration.

* * * * *

(b) * * *

(7) *Nonconforming dyeing amount.* The *nonconforming dyeing amount* is the product of—

(i) The rate of tax on diesel fuel provided by section 4081(a)(2); and

(ii) An amount up to the total number of gallons of diesel fuel expected to be dyed by nonconforming dyeing (and removed at terminal racks of the applicant that do not have a mechanical injection system described in § 48.4082-1(d)(2)) during a representative one-month period (as determined by the district director).

* * * * *

(f) * * *

(4) * * * (i) * * * An applicant that operates a terminal where diesel fuel is dyed by nonconforming dyeing (and removed at a rack that is not equipped with a mechanical injection system described in § 48.4082-1(d)(2)) meets the adequate security test only if the applicant has given a bond (in addition to any bond given under paragraph (j) of this section) equal to the nonconforming dyeing amount.

* * * * *

(l) * * *

(4) The last sentence of paragraph (f)(4)(i) of this section is applicable as of April 1, 1997.

Margaret Milner Richardson,

Commissioner of Internal Revenue.

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26 CFR Parts 48, 301, and 602

[LR-115-86; LR-77-88]

Gasoline

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notices of proposed rulemaking.

SUMMARY: This document withdraws the notices of proposed rulemaking relating to gasoline that were published in the Federal Register on November 18, 1987, and September 27, 1988, because of amendments to sections 4081 and 4101 of the Internal Revenue Code made by the Omnibus Budget Reconciliation Act of 1990 and the Omnibus Budget Reconciliation Act of 1993.

FOR FURTHER INFORMATION CONTACT: Frank Boland, (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On November 18, 1987, the IRS issued proposed regulations (LR-115-86) relating to tax on the sale or removal of gasoline (52 FR 44141) which were later proposed to be amended on September 27, 1988 (53 FR 37590). On September 27, 1988, the IRS issued proposed regulations (LR-77-88) relating to gasoline excise tax bond requirements (53 FR 37590). The Omnibus Budget Reconciliation Act of 1990 and the Omnibus Budget Reconciliation Act of 1993 amended sections 4081 and 4101. On July 22, 1992, final regulations (TD 8421) relating to gasoline tax under section 4081 as amended were published in the Federal Register (57 FR 32424). On November 30, 1993, temporary regulations (TD 8496) relating to registration requirements under section 4101 as amended were published in the Federal Register (58 FR 63069). Therefore, the earlier proposed rules are withdrawn.

List of Subjects

26 CFR Part 48

Excise taxes, Reporting and recordkeeping requirements.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

26 CFR Part 602

Reporting and recordkeeping requirements.

Withdrawal of Notices of Proposed Rulemaking

Accordingly, under the authority of 26 U.S.C. 7805, the notices of proposed rulemaking that were published in the Federal Register on November 18, 1987 (52 FR 44141) and September 27, 1988 (53 FR 37590) are withdrawn.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

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DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Parts 165

[CGD 05-96-008]

RIN 2115-AA97

Safety Zones: Elizabeth River and York River, VA

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard is proposing to establish three temporary safety zones on the Elizabeth and York Rivers during the dismantling and replacement of the Coleman Bridge. The proposed safety zones would include moving zones around the tugs and tows carrying the bridge spans as they transit the thirty miles between Norfolk International Terminals (NIT) and the Coleman Bridge, a stationary zone in the Elizabeth River at NIT, and a stationary in the York River at the Coleman Bridge. The safety zones are needed to ensure the safety of mariners operating in the vicinity and to ensure the safety of all personnel involved with the movement of the bridge spans.

DATES: Comments must be received on or before April 3, 1996.

ADDRESSES: Comments may be mailed to Commanding Officer, Marine Safety Office Hampton Roads, 200 Granby Street, Norfolk, VA 23510, or may be delivered to suite 700 at the same address between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays. The telephone number is (804) 441-3290.

Comments will become part of the docket for this rulemaking and will be available for inspection or copying at suite 700, Marine Safety Office Hampton Roads between 8 a.m. and 3 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Lieutenant Katherine Weathers, Chief, Port Safety and Security Branch, (804) 441-3290.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Coast Guard encourages interested persons to participate in this rulemaking by submitting written data, views, or arguments. Persons submitting comments should include their names and addresses, identify this rulemaking (CGD 05-96-008) and the specific section of this proposal to which each comment applies, and give the reason for each comment. Persons wanting acknowledgment of receipt of comments

should enclose stamped, self-addressed postcards or envelopes.

The Coast Guard will consider all comments received during the comment period. It may change this proposal in view of the comments.

The Coast Guard plans no public hearing. Persons may request a public hearing by writing to Commanding Officer, Marine Safety Office Hampton Roads at the address under **ADDRESSES**. The request should include the reasons why a hearing would be beneficial. If it determines that the opportunity for oral presentations will aid this rulemaking, the Coast Guard will hold a public hearing at a time and place announced by a later notice in the Federal Register.

Background and Purpose

The Coleman Bridge, which crosses the York River, connecting Yorktown, Virginia to Gloucester, Virginia, is scheduled to be dismantled and replaced during April and May 1996. The new bridge is being constructed in six sections at NIT. These six spans will then be transported via barge thirty miles to the existing bridge site. The existing bridge will be dismantled in six sections and transported to NIT by the same method. The bridge spans range between 210 feet long and 559 feet long and will be resting perpendicular to the barges transporting them. Due to the size of the tows, the distance to be covered, and the busy port area in which the tows will be transiting, moving safety zones around the bridge spans while in transit and stationary safety zones at both NIT and the bridge site are necessary to protect those in the maritime community operating in the vicinity and those taking part in the project.

Discussion of Proposed Rule

The Coast Guard is proposing to establish a 500-yard moving safety zone around the tugs and tows transporting the bridge spans being used in the Coleman Bridge Replacement Project. Tows consisting of two or three barges abreast connected by pipe bracing and tension rods will be pulled by two tugs. The bridge spans will sit perpendicular to the barges atop steel towers simulating the height of the bridge piers. The barges are specially configured for the carriage of these spans and will be severely restricted in their ability to maneuver and susceptible to wake damage. Therefore, these moving safety zones are needed while the vessels transit each way between NIT and the Coleman Bridge in both loaded and unloaded conditions.

The stationary zones are needed at both the Coleman Bridge and at NIT