

**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 Therefore, the earlier proposed rules are withdrawn.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that were published in the Federal Register on November 18, 1987 (52 FR 44141) and September 27, 1988 (53 FR 37590) are withdrawn.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

where the new spans are currently located. The proposed safety zone at the Coleman Bridge will consist of a 1000 yard zone, extending west upstream 500 yards from the bridge and east downstream 500 yards from the bridge. This safety zone would be in effect during the entire dismantling and replacement evolution. The proposed safety zone at NIT would include all waters within a line connecting red buoy 12 to red buoy 14, from buoy 12 due east across the Norfolk Harbor Reach of the Elizabeth River to land, and from buoy 14 due east across the reach to land. This proposed safety zone would only be enforced during the loading and unloading of the spans.

#### Regulatory Evaluation

This proposal 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 section 6(a)(3) of that order. It has not been reviewed by the Office of Management and Budget under that order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979). The Coast Guard expects the economic impact of this proposal to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary.

#### Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*), the Coast Guard must consider whether this proposal, if adopted, will have a significant economic impact on a substantial number of small entities. "Small entities" may include: (1) Small businesses and not-for-profit organizations that are independently owned and operated and are not dominant in their fields; and (2) governmental jurisdictions with populations of less than 50,000. Because it expects the impact of this proposal to be minimal, the Coast Guard certifies under 5 U.S.C. 605(b) that this proposal, if adopted, will not have a significant economic impact on a substantial number of small entities.

#### Collection of Information

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

#### Federalism

The Coast Guard has analyzed this proposal under the principles and criteria contained in Executive Order 12612 and has determined that this

proposal does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

#### Environment

The Coast Guard considered the environmental impact of this proposal and concluded that under paragraph 2.B.2.e(34) of Commandant Instruction M16475.1B (as revised by 59 FR 38654; July 29, 1994), this proposal is categorically excluded from further environmental documentation. A "Categorical Exclusion Determination" is available in the docket for inspection or copying where indicated under **ADDRESSES**.

#### List of Subjects in 33 CFR Part 165

Harbors, Marine safety, Navigation (water), Reporting and recordkeeping requirements, Security measures, Waterways.

#### Proposed Rule

For the reasons set out in the preamble, the Coast Guard proposes to amend 33 CFR part 165 as follows:

#### **PART 165—[AMENDED]**

1. The authority citation for Part 165 continues to read as follows:

Authority: 33 U.S.C. 1231; 50 U.S.C. 191; 33 CFR 1.05-1(g), 6.04-1, 6.04-6, and 160.5; and 49 CFR 1.46.

2. A temporary § 165.T05-008 is added to read as follows:

#### **§ 165.T05-008 Safety Zone: James River, Elizabeth River, Chesapeake Bay, Port of Hampton Roads, VA.**

(a) *Location*: The following areas are safety zones:

(1) All waters within 500 yards of any tug and tow involved in moving the Coleman Bridge spans while in both loaded and unloaded condition while transiting in either direction between Norfolk International Terminals (NIT) located on the Elizabeth River at the Norfolk Harbor Reach and the Coleman Bridge, which crosses the York River connecting Yorktown, Virginia with Gloucester Point, Virginia.

(2) All waters within 500 yards upstream and 500 yards downstream of the Coleman Bridge in the York River.

(3) All waters within a line connecting red buoy 12 to red buoy 14, and a line drawn due east from buoy 12 due east across the Norfolk Harbor Reach of the Elizabeth River to land, and from buoy 14 due east across the reach to land. This zone will be enforced during the loading and unloading of the bridge spans at NIT.

(b) *Effective date*: This section is effective from 10 p.m. on April 26, 1966

to 10 p.m. May 30, 1996, unless sooner terminated by the Captain of the Port.

#### (c) *Definitions*:

*Captain of the Port* means the Captain of the Port of Hampton Roads, VA.

*Designated representative of the Captain of the Port* means any Coast Guard commissioned, warrant, or petty officer who has been authorized by the Captain of the Port Hampton Roads to act on his behalf.

(d)(1) In accordance with the general provisions in §§ 165.23 and 165.501 of this part, entry into the zones described in paragraph (a) of this section is prohibited unless authorized by the Captain of the Port or his designated representative. The general requirements of §§ 165.23 and 165.501 also apply to this section.

(2) Persons or vessels requiring entry into or passage through the safety zones must first request authorization from the Captain of the Port or his designated representative. The Coast Guard vessels enforcing the safety zone can be contacted on VHF Marine Band Radio, channels 13 and 16. The Captain of the Port's representative at the Marine Safety Office, Hampton Roads, VA, can be contacted at telephone number (804) 441-3314.

(e) The Captain of the Port will notify the public of vessel movements and changes in the status of these zones by Marine Safety Broadcast on VHF Marine Band Radio, Channel 22 (157.1 MHz).

Dated: February 29, 1996.

Dennis A. Sande,

*Captain, U.S. Coast Guard, Captain of the Port.*

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#### **FEDERAL EMERGENCY MANAGEMENT AGENCY**

#### **44 CFR Part 67**

[Docket No. FEMA-7170]

#### **Proposed Flood Elevation Determinations**

**AGENCY:** Federal Emergency Management Agency (FEMA).

**ACTION:** Proposed rule.

**SUMMARY:** Technical information or comments are requested on the proposed base (1% annual chance) flood elevations and proposed base flood elevation modifications for the communities listed below. The base flood elevations and modified base flood elevations are the basis for the floodplain management measures that the community is required either to adopt or to show evidence of being already in effect in order to qualify or