

2. Paragraphs (f) and (g) are redesignated as paragraphs (g) and (h), respectively.

3. A new paragraph (f) is added.

4. Paragraph (h), as redesignated, is revised.

The addition and revisions read as follows:

§ 48.4082-5 Diesel fuel; Alaska

\* \* \* \* \*

(b) \* \* \*

Qualified dealer means any person that holds a qualified dealer license from the state of Alaska or has been registered by the district director as a qualified retailer. The district director will register a person as a qualified retailer only if the district director—

(1) Determines that the person, in the course of its trade or business, regularly sells diesel fuel for use by its buyer in a nontaxable use; and

(2) Is satisfied with the filing, deposit, payment, and claim history for all federal taxes of the person and any related person.

\* \* \* \* \*

(f) Registration. With respect to each person that has been registered as a qualified retailer by the district director, the rules of § 48.4101-1(g), (h), and (i) apply.

\* \* \* \* \*

(h) Effective date. This section is applicable with respect to diesel fuel removed or entered after December 31, 1996. A person registered by the district director as a qualified retailer before April 2, 1998 may be treated, to the extent the district director determines appropriate, as a qualified dealer for the period before that date.

§ 48.6416(b)(4)-1 [Removed]

Par. 7. Section 48.6416(b)(4)-1 is removed.

§ 48.6421-3 [Amended]

Par. 8. In § 48.6421-3, paragraph (d)(2) is amended by removing the last sentence.

§ 48.6427-3 [Amended]

Par. 9. In § 48.6427-3, paragraph (d)(2) is amended by removing the last sentence.

Par. 10. In § 48.6715-1, paragraph (a)(3) is revised to read as follows:

§ 48.6715-1 Penalty for misuse of dyed diesel fuel.

(a) \* \* \*

(3) The alteration or attempted alteration occurs in an exempt area of Alaska after September 30, 1996.

\* \* \* \* \*

§ 48.6715-2T [Removed]

Par. 11. Section 48.6715-2T is removed.

Approved: November 6, 1997.

Michael P. Dolan,

Acting Commissioner of Internal Revenue.

Donald C. Lubick,

Acting Assistant Secretary of the Treasury.

[FR Doc. 97-33988 Filed 12-31-97; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[FRL-5937-7]

Final Determination to Extend Deadline for Promulgation of Action on Section 126 Petitions

AGENCY: Environmental Protection Agency (EPA).

ACTION: Final rule.

SUMMARY: The EPA is extending by an additional three-day period the deadline for taking final action on petitions that eight States have submitted to require EPA to make findings that sources upwind of those States contribute significantly to nonattainment problems in those States. Under the Clean Air Act (CAA), EPA is authorized to grant this time extension if EPA determines that the extension is necessary, among other things, to meet the purposes of the Act's rulemaking requirements. By this document, EPA is making that determination.

EFFECTIVE DATE: This action is effective as of December 15, 1997.

FOR FURTHER INFORMATION CONTACT: Howard J. Hoffman, Office of General Counsel, MC-2344, 401 M St., SW, Washington, D.C. 20460, (202) 260-5892.

SUPPLEMENTARY INFORMATION:

I. Background

Today's action follows closely EPA's final actions taken by notice dated October 22, 1997 (62 FR 54769) and November 20, 1997 (62 FR 61914). Familiarity with those documents is assumed, and background information in them will not be repeated here.

In the November 20, 1997 document, EPA extended by one month, pursuant to its authority under CAA section 307(d)(10), the time-frame for taking final action on petitions submitted by Connecticut, Maine, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, and Vermont under CAA section 126. This

extension established the deadline at December 14, 1997, but because that date fell on a Sunday, the deadline became the following Monday, December 15, 1997. In the November 20, 1997 document, EPA indicated that it was reserving its option to extend the date for final action by all or part of the remaining four months of the six-month extension period provided under section 307(d)(10).

EPA is today extending the deadline for an additional three days, to December 18, 1997. In the November 20, 1997 document, EPA justified the second one-month extension as necessary in part to allow the agency, working with the section 126 petitioners and other interested parties, to conclude the process for determining an appropriate schedule for action on the section 126 petitions. This schedule would include, as important elements, timetables for proposed rulemaking, a public hearing, and a public comment period. In this manner, the extension furthered the purposes of section 307(d)(10) by promoting public participation in the rulemaking process.

EPA believes that these same reasons continue to apply to favor another, brief extension, at this time. In particular, EPA seems to be in the final stages of finalizing with the section 126 petitioners an appropriate schedule for section 126 rulemaking. Accordingly, EPA again concludes today that extending the date for action on the section 126 petitions for another three days is necessary.

As EPA indicated in its previous notices, EPA, even with today's action, continues not to use the entire six months provided under section 307(d)(10) for the extension. EPA continues to reserve the right to apply the remaining period, or a portion thereof, as an additional extension, if necessary, immediately following the conclusion of the three-day period, or to apply the remaining time to the period following EPA's proposed rulemaking.

II. Final Action

A. Rule

Today, EPA is determining, under CAA section 307(d)(10), that an additional three-day period is necessary to assure the development of an appropriate schedule for rulemaking on the section 126 petitions, which schedule would allow EPA adequate time to prepare a notice for proposal that will best facilitate public comment, as well as allow the public sufficient time to comment. Under this extension, the date for action on each of the section 126 petitions is December 18, 1997.

### B. Notice-and-Comment Under the Administrative Procedures Act (APA)

This document is a final agency action, but may not be subject to the notice-and-comment requirements of the APA, 5 U.S.C. 553(b). EPA believes that because of the limited time provided to make a determination that the deadline for action on the section 126 petitions should be extended, Congress may not have intended such a determination to be subject to notice-and-comment rulemaking. However, to the extent that this determination is subject to notice-and-comment rulemaking, EPA invokes the good cause exception pursuant to the APA, 5 U.S.C. 553(b)(3)(B). Providing notice and comment would be impracticable because of the limited time provided for making this determination, and would be contrary to the public interest because it would divert agency resources from the critical substantive review of the section 126 petitions.

### C. Effective Date Under the APA

Today's action will be effective on December 15, 1997. Under the APA, 5 U.S.C. 553(d)(3), agency rulemaking may take effect before 30 days after the date of publication in the **Federal Register** if the agency has good cause to mandate an earlier effective date. Today's action—a deadline extension—must take effect immediately because its purpose is to move back by a three-day period the December 15, 1997 deadline for the section 126 petitions. Moreover, EPA intends to use immediately the new extension period to continue to develop an appropriate schedule for ultimate action on the section 126 petitions, and to continue to develop the technical analysis needed to develop the notice of proposed rulemaking. These reasons support an effective date prior to 30 days after the date of publication.

### D. Executive Order 12866

The Office of Management and Budget has exempted this regulatory action from Executive Order 12866 review.

### E. Unfunded Mandates

Under the Unfunded Mandates Reform Act of 1995, 2 U.S.C. 1501 *et seq.*, EPA must undertake various actions in association with proposed or final rules that include a Federal mandate that may result in estimated costs of \$100 million or more to the private sector or to State, local, or tribal governments in the aggregate. In addition, before EPA establishes any regulatory requirements that may significantly or uniquely affect small governments, EPA must have developed a small government agency plan. EPA

has determined that these requirements do not apply to today's action because this rulemaking (i) is not a Federal mandate—rather, it simply extends the date for EPA action on a rulemaking; and (ii) contains no regulatory requirements that might significantly or uniquely affect small governments.

### F. Regulatory Flexibility Act

Under the Regulatory Flexibility Act (RFA), 5 U.S.C. 600 *et seq.*, EPA must propose a regulatory flexibility analysis assessing the impact on small entities of any rule subject to the notice-and-comment rulemaking requirements. Because this action is exempt from such requirements, as described above, it is not subject to RFA.

### G. Submission to Congress and the General Accounting Office

Under 5 U.S.C. 801(a)(1)(A), added by the Small Business Regulatory Enforcement Fairness Act of 1996 (SBREFA), EPA submitted, by the date of publication of this rule, a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives and the Comptroller General of the General Accounting Office. This rule is not a "major rule" as defined by 5 U.S.C. 804(2).

### H. Paperwork Reduction Act

This rule does not contain any information collection requirements which require OMB approval under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*)

### I. Judicial Review

Under CAA section 307(b)(1), a petition to review today's action may be filed in the Court of Appeals for the District of Columbia within 60 days of January 2, 1998.

Dated: December 15, 1997.

**Carol M. Browner,**

*Administrator.*

[FR Doc. 97-34199 Filed 12-31-97; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### National Highway Traffic Safety Administration

#### 49 CFR Part 571

[Docket No. NHTSA-97-3145]

RIN No. 2127-AB85

### Federal Motor Vehicle Safety Standards; Head Impact Protection

**AGENCY:** National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).  
**ACTION:** Correcting amendments.

**SUMMARY:** On April 8, 1997, (62 FR 16718) NHTSA published a final rule amending Standard No. 201, "Occupant Protection in Interior Impact," to include another phase-in option, allow manufacturers to carry forward credits for vehicles certified to the free-motion headform impact requirements prior to the beginning of the phase-in period, exclude buses with a GVWR of more than 3,860 kilograms (8,500 pounds), specify that all attachments to the vehicle upper interior components are to remain in place during compliance testing, and make other changes to the test procedure to clarify some areas of confusion. This document corrects minor errors in S2 and S8.12(a)(1) of Standard No. 201 (49 CFR 571.201).

**DATES:** The amendments are effective on January 2, 1998.

**FOR FURTHER INFORMATION CONTACT:** The following persons at the NHTSA, 400 Seventh Street, SW, Washington, DC 20590.

For non-legal issues: Dr. William Fan, Office of Crashworthiness, NPS-11, telephone (202) 366-4922, facsimile (202) 366-4329, electronic mail "bfan@nhtsa.dot.gov".

For legal issues: Steve Wood, Office of the Chief Counsel, NCC-20, telephone (202) 366-2992, facsimile (202) 366-3820, electronic mail "swood@nhtsa.dot.gov".

#### SUPPLEMENTARY INFORMATION:

##### I. Background

Federal Motor Vehicle Safety Standard No. 201 "Occupant Protection in Interior Impact," is intended to reduce deaths and injuries resulting from occupant impacts with vehicle interiors. On April 8, 1997, NHTSA published a final rule (62 FR 16718) amending Standard No. 201 to (1) include another phase-in option, (2) allow manufacturers to carry forward credits for vehicles certified to the free-motion headform impact requirements prior to the beginning of the phase-in