

person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these regulations is Robin M. Ferguson, Office of Associate Chief Counsel, Procedure and Administration (Collection, Bankruptcy and Summonses Division).

#### List of Subjects in 26 CFR Part 301

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

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

#### PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** Section 301.6343-2 is amended by revising paragraphs (a)(1) introductory text, (b) introductory text, and (e) to read as follows:

#### § 301.6343-2 Return of wrongfully levied upon property.

(a)(1) [The text of the proposed amendment for § 301.6343-2(a)(1) introductory text is the same as the text of § 301.6343-2T(a)(1) introductory text published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(b) [The text of the proposed amendment for § 301.6343-2(b) introductory text is the same as the text of § 301.6343-2T(b) introductory text published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(e) [The text of the proposed amendment for § 301.6343-2(e) is the same as the text of § 301.6343-2T(e) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

**Par. 3.** Section 301.7425-3 is amended by revising paragraphs (a)(1), (b)(1), (b)(2), (c)(1), (d)(2), (d)(3), and (d)(4), and adding paragraph (e) to read as follows:

#### § 301.7425-3 Discharge of liens; special rules.

(a) \* \* \* (1) [The text of the proposed amendment for § 301.7425-3(a)(1) is the same as the text of § 301.7425-3T(a)(1)

published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(b) \* \* \* (1) [The text of the proposed amendment for § 301.7425-3(b)(1) is the same as the text of § 301.7425-3T(b)(1) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(2) [The text of the proposed amendment for § 301.7425-3(b)(2) is the same as the text of § 301.7425-3T(b)(2) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(c) \* \* \* (1) [The text of the proposed amendment for § 301.7425-3(c)(1) is the same as the text of § 301.7425-3T(c)(1) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(d) \* \* \* (2) [The text of the proposed amendment for § 301.7425-3(d)(2) is the same as the text of § 301.7425-3T(d)(2) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(3) [The text of the proposed amendment for § 301.7425-3(d)(3) is the same as the text of § 301.7425-3T(d)(3) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(4) [The text of the proposed amendment for § 301.7425-3(d)(4) is the same as the text of § 301.7425-3T(d)(4) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

(e) [The text of the proposed amendment for § 301.7425-3(e) is the same as the text of § 301.7425-3T(e) published elsewhere in this issue of the **Federal Register**.  
\* \* \* \* \*

**Kevin M. Brown,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E7-14051 Filed 7-19-07; 8:45 am]

BILLING CODE 4830-01-P

#### ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[EPA-R06-OAR-2006-0849; FRL-8442-7]

#### Approval and Promulgation of Implementation Plans; Louisiana; Clean Air Interstate Rule Sulfur Dioxide Trading Program

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve a revision to the Louisiana State Implementation Plan (SIP) submitted on September 22, 2006, enacted at Louisiana Administrative Code, Title 33, Part III, Chapter 5, Section 506(C) (LAC 33:III.506(C)). This revision

addresses the requirements of EPA's Clean Air Interstate Rule (CAIR) Sulfur Dioxide (SO<sub>2</sub>) Trading Program, promulgated on May 12, 2005 and subsequently revised on April 28, 2006. EPA is proposing to determine that the SIP revision fully implements the CAIR SO<sub>2</sub> requirements for Louisiana. Therefore, as a consequence of the SIP approval, EPA will also withdraw the CAIR Federal Implementation Plan (CAIR FIP) concerning SO<sub>2</sub> emissions for Louisiana. The CAIR FIPs for all States in the CAIR region were promulgated on April 28, 2006 and subsequently revised on December 13, 2006.

CAIR requires States to reduce emissions of SO<sub>2</sub> and nitrogen oxides (NO<sub>x</sub>) that significantly contribute to, and interfere with maintenance of, the national ambient air quality standards for fine particulates and/or ozone in any downwind state. CAIR establishes State budgets for SO<sub>2</sub> and NO<sub>x</sub> and requires States to submit SIP revisions that implement these budgets in States that EPA concluded did contribute to nonattainment in downwind states. States have the flexibility to choose which control measures to adopt to achieve the budgets, including participating in the EPA-administered cap-and-trade programs. In the SIP revision that EPA is proposing to approve, Louisiana would meet CAIR SO<sub>2</sub> requirements by participating in the EPA-administered cap-and-trade program addressing SO<sub>2</sub> emissions.

The intended effect of this action is to reduce SO<sub>2</sub> emissions from the State of Louisiana that are contributing to nonattainment of the PM<sub>2.5</sub> National Ambient Air Quality Standard (NAAQS or standard) in downwind states. This action is being taken under section 110 of the Federal Clean Air Act (the Act or CAA).

**DATES:** Comments must be received on or before August 20, 2007.

**ADDRESSES:** Comments may be mailed to Mr. Jeff Robinson, Chief, Air Permits Section (6PD-R), Environmental Protection Agency, 1445 Ross Avenue, Suite 1200, Dallas, Texas 75202-2733. Comments may also be submitted electronically or through hand delivery/courier by following the detailed instructions in the **ADDRESSES** section of the direct final rule located in the rules section of this **Federal Register**.

**FOR FURTHER INFORMATION CONTACT:** If you have questions concerning today's proposal, please contact Ms. Adina Wiley (6PD-R), Air Permits Section, Environmental Protection Agency, Region 6, 1445 Ross Avenue (6PD-R), Suite 1200, Dallas, TX 75202-2733. The

telephone number is (214) 665-2115. Ms. Wiley can also be reached via electronic mail at [wiley.adina@epa.gov](mailto:wiley.adina@epa.gov).

**SUPPLEMENTARY INFORMATION:** In the final rules section of this **Federal Register**, EPA is approving the State's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no relevant adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no relevant adverse comments are received in response to this action, no further activity is contemplated. If EPA receives relevant adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. EPA will not institute a second comment period. Any parties interested in commenting on this action should do so at this time. Please note that if EPA receives adverse comment on an amendment, paragraph, or section of the rule, and if that provision may be severed from the remainder of the rule, EPA may adopt as final those provisions of the rule that are not the subject of an adverse comment.

For additional information, see the direct final rule which is located in the rules section of this **Federal Register**.

Dated: July 11, 2007.

**Lawrence Starfield,**

*Acting Regional Administrator, EPA Region 6.*

[FR Doc. E7-14067 Filed 7-19-07; 8:45 am]

**BILLING CODE 6560-50-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[Region II Docket No. EPA-R02-OAR-2007-0368, FRL-8442-3]

### Approval and Promulgation of Implementation Plans; New York Emission Statement Program

**AGENCY:** Environmental Protection Agency.

**ACTION:** Proposed rule.

**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve the State Implementation Plan (SIP) revision submitted by the State of New York on July 7, 2006 for the purpose of enhancing an existing Emission Statement Program for stationary sources in New York. The SIP revision consists of amendments to Title 6 of the New York Codes Rules and Regulations, Chapter III, Part 202, Subpart 202-2,

Emission Statements. The SIP revision was submitted by New York to satisfy the ozone nonattainment provisions of the Clean Air Act. These provisions require states in which all or part of any ozone nonattainment area is located to submit a revision to its SIP which requires owner/operators of stationary sources of volatile organic compounds (VOC) and oxides of nitrogen (NO<sub>x</sub>) to provide the State with a statement, at least annually, of the source's actual emissions of VOC and NO<sub>x</sub>.

The Emission Statement SIP revision EPA proposes to approve enhances the reporting requirements for VOC and NO<sub>x</sub> and expands the reporting requirement, based on specified emission thresholds, to include carbon monoxide (CO), sulfur dioxides (SO<sub>2</sub>), particulate matter measuring 2.5 microns or less (PM<sub>2.5</sub>), particulate matter measuring 10 microns or less (PM<sub>10</sub>), ammonia (NH<sub>3</sub>), lead (Pb) and lead compounds and hazardous air pollutants (HAPS). The intended effect is to obtain improved emissions related data from facilities located in New York, allowing New York to more effectively plan for and attain the national ambient air quality standards (NAAQS). The Emission Statement rule also improves EPA's and the public's access to facility-specific emission related data.

**DATES:** Comments must be received on or before August 20, 2007.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-R02-OAR-2006-0368, by one of the following methods:

*www.regulations.gov:* Follow the on-line instructions for submitting comments.

*E-mail:* [Werner.Raymond@epa.gov](mailto:Werner.Raymond@epa.gov)

*Fax:* 212-637-3901

*Mail:* Raymond Werner, Chief, Air Programs Branch, Environmental Protection Agency, Region 2 Office, 290 Broadway, 25th Floor, New York, New York 10007-1866.

*Hand Delivery:* Raymond Werner, Chief, Air Programs Branch, Environmental Protection Agency, Region 2 Office, 290 Broadway, 25th Floor, New York, New York 10007-1866. Such deliveries are only accepted during the Regional Office's normal hours of operation. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30 excluding Federal holidays.

*Instructions:* Direct your comments to Docket ID No. EPA-R02-OAR-2006-0368. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at [www.regulations.gov](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. Do not submit information that you consider to be CBI or otherwise protected through [www.regulations.gov](http://www.regulations.gov) or e-mail. The [www.regulations.gov](http://www.regulations.gov) Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through [www.regulations.gov](http://www.regulations.gov) your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses. For additional information about EPA's public docket visit the EPA Docket Center homepage at <http://www.epa.gov/epahome/dockets.htm>.

### FOR FURTHER INFORMATION CONTACT:

Raymond K. Forde, Air Programs Branch, Environmental Protection Agency, 290 Broadway, 25th Floor, New York, New York 10007-1866, (212) 637-3716, [forde.raymond@epa.gov](mailto:forde.raymond@epa.gov).

Copies of the State submittals are available at the following addresses for inspection during normal business hours:

Environmental Protection Agency, Region 2 Office, Air Programs Branch, 290 Broadway, 25th Floor, New York, New York 10007-1866.

New York State Department of Environmental Conservation, Division of Air Resources, 625 Broadway, 2nd Floor, Albany, New York 12233.

**SUPPLEMENTARY INFORMATION:** The following table of contents describes the format for this section:

- I. What Is the Nature of EPA's Action?
- II. What Are the Emissions Reporting Required by the Clean Air Act and How Does New York's Regulation Address Them?
- III. What Was Included in New York's Submittal?
- IV. What Is EPA's Conclusion?
- V. Statutory and Executive Order Reviews