

| HTS-6 codes | HTS description |
|--------------|---|
| 903039 | Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, with recording device. |
| 903082 | Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, for measuring or checking semiconductor wafers or devices. |

Thea D. Rozman Kendler,
Assistant Secretary for Export
Administration.

[FR Doc. 2024-08622 Filed 4-18-24; 11:15 am]

BILLING CODE 3510-JT-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9989]

RIN 1545-BQ75

Elective Payment of Advanced Manufacturing Investment Credit; Correction

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to Treasury Decision 9989, which was published in the **Federal Register** for Monday, March 11, 2024. Treasury Decision 9989 issued final regulations concerning the elective payment election of the advanced manufacturing investment credit under the Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act of 2022.

DATES: These corrections are effective on April 22, 2024 and for dates of applicability see § 1.48D-6(h).

FOR FURTHER INFORMATION CONTACT: Concerning these final regulations, Lani M. Sinfield of the Office of Associate Chief Counsel (Passthroughs and Special Industries) at (202) 317-4137 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9989) that are the subject of this correction are under section 48D of the Internal Revenue Code.

Corrections to Publication

Accordingly, the final regulations (TD 9989) that are the subject of FR Doc. 2024-04605, published on March 11, 2024, are corrected to read:

■ 1. On page 17597, in the third column, the ninth line of the first full paragraph is corrected to read “§ 1.48D-6(b)(7)(iv) is revised in the”.

■ 2. On page 17600, in the first column, fourth line from the bottom of the column is corrected to read, “completed Form 3800 which may be”.

■ 3. On page 17605, in the third column, the second line from the bottom of the column is corrected to read, “credit. A partnership or S corporation”.

§ 1.48D-6 [Corrected]

■ 4. On page 17608, in the third column, paragraph (c)(1)(iv)(A) is corrected to read “The taxpayer claiming to be an eligible taxpayer is not a foreign entity of concern within the meaning of regulations under section 48D and has not made an applicable transaction as defined under regulations under section 50 during the taxable year that the qualified property is placed in service; and”.

■ 5. On page 17612, in the first column, the third line from the bottom of paragraph (f)(3)(i) is corrected to read “48D(d)(2)(A)(i)(I) and paragraph (d) of”.

■ 6. On page 17612, in the second column, lines twenty-two through twenty-nine of paragraph (f)(4) are corrected to read, “\$100,000. In 2025, the IRS determines that the amount of the section 48D credit properly allowable to A Corp in 2023 with respect to Facility A (as determined under regulations under section 48D that apply for purposes of determining the amount of the section 48D credit and without regard to the limitation based on tax in section 38(c)) was \$60,000. A Corp is not able to show”.

■ 7. On page 17612, in the third column, the second line of paragraph (h)(2) is corrected to read, “years ending before March 11, 2024,”.

Aron L. Cosby,

Federal Register Liaison, Publications & Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2024-08494 Filed 4-19-24; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[EPA-R09-OAR-2022-0090; FRL-9528-02-R9]

Air Plan Approval; California; Feather River Air Quality Management District; Nonattainment New Source Review; 2015 Ozone Standard

AGENCY: Environmental Protection
Agency (EPA).

ACTION: Final rule.

SUMMARY: The Environmental Protection Agency (EPA) is taking final action to approve a state implementation plan (SIP) revision submitted by the State of California addressing the nonattainment new source review (NNSR) requirements for the 2015 ozone National Ambient Air Quality Standards (NAAQS). This SIP revision addresses the Feather River Air Quality Management District (District) portion of the California SIP. This action is being taken pursuant to the Clean Air Act (CAA or Act) and its implementing regulations.

DATES: This rule is effective on May 22, 2024.

ADDRESSES: The EPA has established a docket for this action under Docket ID No. EPA-R09-OAR-2022-0090. All documents in the docket are listed on the <https://www.regulations.gov> website. Although listed in the index, some information is not publicly available, e.g., Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the internet and will be publicly available only in hard copy form. Publicly available docket materials are available through <https://www.regulations.gov>, or please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section for additional availability information. If you need assistance in a language other than English or if you are a person with disabilities who needs a reasonable accommodation at no cost to you, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section.

FOR FURTHER INFORMATION CONTACT:
Amita Muralidharan, EPA Region IX, 75

Hawthorne St., San Francisco, CA 94105. By phone: (415) 947-4140 or by email at muralidharan.amita@epa.gov.

SUPPLEMENTARY INFORMATION:

Throughout this document, “we,” “us,” and “our” refer to the EPA.

Table of Contents

- I. Proposed Action
- II. Public Comments and EPA Responses
- III. EPA Action
- IV. Statutory and Executive Order Reviews

I. Proposed Action

On January 24, 2024 (89 FR 4586), the EPA proposed to approve the SIP revision listed in Table 1 of this document, addressing the NNSR requirements for the 2015 ozone NAAQS for the District.

TABLE 1—SUBMITTED CERTIFICATION LETTER

| District | Adoption date | Submittal date |
|---|---------------|----------------|
| Feather River Air Quality Management District | 6/7/2021 | 8/3/2021 |

We proposed approval of the submitted SIP revision because we determined that the 2015 ozone certification submitted by the District fulfills the 40 CFR 51.1314 revision requirement and meets the requirements of CAA sections 110, 172(c)(5), 173, 182(a)(2)(c), 193, and 40 CFR 51.165. Our proposed action contains more information on the SIP revision and our evaluation.

II. Public Comments and EPA Responses

The EPA’s proposed action provided a 30-day public comment period. During this period, we received no comments.

III. EPA Action

No comments were submitted during the 30-day public comment period. Therefore, as authorized in section 110(k)(3) of the Act, the EPA is approving this certification into the California SIP as proposed.

IV. Statutory and Executive Order Reviews

Under the Clean Air Act, the Administrator is required to approve a SIP submission that complies with the provisions of the Act and applicable federal regulations. 42 U.S.C. 7410(k); 40 CFR 52.02(a). Thus, in reviewing SIP submissions, the EPA’s role is to approve state choices, provided that they meet the criteria of the Clean Air Act. Accordingly, this action merely approves state law as meeting federal requirements and does not impose additional requirements beyond those imposed by state law. For that reason, this action:

- Is not a significant regulatory action subject to review by the Office of Management and Budget under Executive Orders 12866 (58 FR 51735, October 4, 1993) and 14094 (88 FR 21879, April 11, 2023);
- Does not impose an information collection burden under the provisions of the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*);

- Is certified as not having a significant economic impact on a substantial number of small entities under the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*);
- Does not contain any unfunded mandate or significantly or uniquely affect small governments, as described in the Unfunded Mandates Reform Act of 1995 (Pub. L. 104-4);
- Does not have federalism implications as specified in Executive Order 13132 (64 FR 43255, August 10, 1999);
- Is not subject to Executive Order 13045 (62 FR 19885, April 23, 1997) because it approves a state program;
- Is not a significant regulatory action subject to Executive Order 13211 (66 FR 28355, May 22, 2001); and
- Is not subject to requirements of Section 12(d) of the National Technology Transfer and Advancement Act of 1995 (15 U.S.C. 272 note) because application of those requirements would be inconsistent with the Clean Air Act.

In addition, the SIP is not approved to apply on any Indian reservation land or in any other area where the EPA or an Indian tribe has demonstrated that a tribe has jurisdiction. In those areas of Indian country, the rule does not have tribal implications and will not impose substantial direct costs on tribal governments or preempt tribal law as specified by Executive Order 13175 (65 FR 67249, November 9, 2000).

Executive Order 12898 (Federal Actions To Address Environmental Justice in Minority Populations and Low-Income Populations, 59 FR 7629, Feb. 16, 1994) directs Federal agencies to identify and address “disproportionately high and adverse human health or environmental effects” of their actions on minority populations and low-income populations to the greatest extent practicable and permitted by law. The EPA defines environmental justice (EJ) as “the fair treatment and meaningful involvement of all people regardless of race, color, national origin, or income with respect to the development, implementation,

and enforcement of environmental laws, regulations, and policies.” The EPA further defines the term fair treatment to mean that “no group of people should bear a disproportionate burden of environmental harms and risks, including those resulting from the negative environmental consequences of industrial, governmental, and commercial operations or programs and policies.”

The State did not evaluate environmental justice considerations as part of its SIP submittal; the CAA and applicable implementing regulations neither prohibit nor require such an evaluation. The EPA did not perform an EJ analysis and did not consider EJ in this action. Due to the nature of the action being taken here, this action is expected to have a neutral to positive impact on the air quality of the affected area. Consideration of EJ is not required as part of this action, and there is no information in the record inconsistent with the stated goal of Executive Order 12898 of achieving environmental justice for people of color, low-income populations, and Indigenous peoples.

This action is subject to the Congressional Review Act, and the EPA will submit a rule report to each House of the Congress and to the Comptroller General of the United States. This action is not a “major rule” as defined by 5 U.S.C. 804(2).

Under section 307(b)(1) of the Clean Air Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by June 21, 2024. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this action for the purposes of judicial review nor does it extend the time within which a petition for judicial review may be filed and shall not postpone the effectiveness of such rule or action. This action may not be challenged later in proceedings to enforce its requirements. (See section 307(b)(2).)

List of Subjects in 40 CFR Part 52

Environmental protection, Air pollution control, Incorporation by Reference, Intergovernmental relations, Nitrogen dioxide, Ozone, Reporting and recordkeeping requirements, Volatile organic compounds.

Dated: April 16, 2024.

Martha Guzman Aceves,

Regional Administrator, Region IX.

For the reasons stated in the preamble, the Environmental Protection Agency amends part 52, chapter I, title 40 of the Code of Federal Regulations as follows:

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

■ 1. The authority citation for part 52 continues to read as follows:

Authority: 42 U.S.C. 7401 *et seq.*

Subpart F—California

■ 2. Section 52.220 is amended by adding paragraph (c)(591)(ii)(E) to read as follows:

§ 52.220 Identification of plan-in part.

* * * * *

(c) * * *
(591) * * *
(ii) * * *

(E) Feather River Air Quality Management District.

(1) “Nonattainment New Source Review Certification for the 2015 8-hour Ozone National Ambient Air Quality Standard (Adoption),” adopted June 7, 2021.

(2) [Reserved]

* * * * *

[FR Doc. 2024–08511 Filed 4–19–24; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[EPA–R09–OAR–2024–0142; FRL–11848–02–R9]

Determination To Defer Sanctions; California; Antelope Valley Air Quality Management District and Mojave Desert Air Quality Management District

AGENCY: Environmental Protection Agency (EPA).

ACTION: Interim final determination.

SUMMARY: The Environmental Protection Agency (EPA) is making an interim final determination that the California Air Resources Board (CARB) has submitted

a revised rule on behalf of the Antelope Valley Air Quality Management District (AVAQMD) and Mojave Desert Air Quality Management District (MDAQMD) that corrects deficiencies identified in its Clean Air Act (CAA or Act) state implementation plan (SIP) provisions concerning rules submitted to address section 185 of the Clean Air Act (CAA or the Act) with respect to the 1-hour ozone standard. This determination is based on a proposed approval, published elsewhere in this **Federal Register**, of AVAQMD Rule 315 and MDAQMD Rule 315, which establish a section 185 fee program in the AVAQMD and MDAQMD portions of the Southeast Desert Modified Air Quality Management Area. The effect of this interim final determination is that the imposition of sanctions that were triggered by a previous disapproval by the EPA in 2022 is now deferred. If the EPA finalizes its approval of AVAQMD Rule 315 and MDAQMD Rule 315 submission, relief from these sanctions will become permanent.

DATES: This interim final determination is effective on April 22, 2024. However, comments will be accepted on or before May 22, 2024.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA–R09–OAR–2024–0142 at <https://www.regulations.gov>. For comments submitted at [Regulations.gov](https://www.regulations.gov), follow the online instructions for submitting comments. Once submitted, comments cannot be edited or removed from [Regulations.gov](https://www.regulations.gov). The EPA may publish any comment received to its public docket. Do not submit electronically any information you consider to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Multimedia submissions (audio, video, etc.) must be accompanied by a written comment. The written comment is considered the official comment and should include discussion of all points you wish to make. The EPA will generally not consider comments or comment contents located outside of the primary submission (*i.e.*, on the web, cloud, or other file sharing system). For additional submission methods, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section. For the full EPA public comment policy, information about CBI or multimedia submissions, and general guidance on making effective comments, please visit <https://www.epa.gov/dockets/commenting-epa-dockets/>. If you need assistance in a language other than English or if you are a person with disabilities who needs a reasonable

accommodation at no cost to you, please contact the person identified in the **FOR FURTHER INFORMATION CONTACT** section.

FOR FURTHER INFORMATION CONTACT: Donnique Sherman, EPA Region IX, 75 Hawthorne St., San Francisco, CA 94105. By phone: (415) 947–4129 or by email at sherman.donique@epa.gov.

SUPPLEMENTARY INFORMATION:

Throughout this document, “we,” “us,” and “our” refer to the EPA.

Table of Contents

- I. Background
- II. The EPA’s Evaluation and Action
- III. Statutory and Executive Order Reviews

I. Background

On September 29, 2022 (87 FR 59021), the EPA issued a disapproval of AVAQMD Rule 315 and MDAQMD Rule 315 that had been submitted by CARB to the EPA on December 14, 2011. In our 2022 action, we determined that the rules were largely consistent with general CAA requirements regarding SIP submissions. However, the rules were found to have the following summarized deficiencies: no justification for the method chosen to calculate alternate baseline emissions for facilities with emissions that are irregular, cyclical, or otherwise vary significantly; the rules establish an area-wide equivalency “Tracking Account” across AVAQMD, MDAQMD, and South Coast Air Quality Management District (SCAQMD) but SCAQMD did not have a rule that contained the same provisions rendering the area-wide tracking system unenforceable; the formula for calculation for the penalty fee did not properly reflect the inflation adjustment based on the Consumer Price index; and AVAQMD Rule 315 defined the term “Major Facility” as defined in “District Rule 1301” but the current SIP-approved Rule 1301 for AVAQMD did not contain a definition of “Major Facility.” Therefore, we disapproved the rules because they contained provisions that did not meet our evaluation criteria and affected rule enforceability and stringency.

Pursuant to section 179 of the CAA and our regulations at 40 CFR 52.31, the full disapproval action under title I, part D started a sanctions clock for imposition of offset sanctions 18 months after the action’s effective date of October 31, 2022, and highway sanctions 6 months later.

On May 11, 2023, CARB submitted MDAQMD Rule 315 (amended February 27, 2023) and on February 14, 2024, CARB submitted AVAQMD Rule 315 (amended November 21, 2023) to correct the deficiencies of the full disapproval and to satisfy the requirements of CAA