

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 58**

[REG–115710–22]

RIN 1545–BQ59

Excise Tax on Repurchase of Corporate Stock; Hearing**AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Notice of proposed rulemaking; notice of hearing.**SUMMARY:** This document provides a notice of public hearing on proposed regulations that would provide guidance regarding the application of the new excise tax on repurchases of corporate stock made after December 31, 2022.**DATES:** The public hearing on these proposed regulations has been scheduled for August 27, 2024, at 10:00 a.m. ET. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by August 9, 2024. If no outlines are received by August 9, 2024, the public hearing will be cancelled.**ADDRESSES:** The public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. Participants may alternatively attend the public hearing by telephone.Send submissions electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG–115710–22) or to CC:PA:01:PR (REG–115710–22), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday to CC:PA:01:PR (REG–115710–22), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Room 5205, Washington, DC 20224.**FOR FURTHER INFORMATION CONTACT:** Concerning proposed §§ 58.4501–1 through 58.4501–6, Kailee H. Farrell at (202) 317–6975; concerning proposed § 58.4501–7, Brittany N. Dobi at (202) 317–5469; concerning proposed § 1.1275–6(f)(12)(iii), Jonathan A. LaPlante at (202) 317–3900; concerningthe hearing and/or to be placed on the building access list to attend the public hearing, call the Publications and Regulations Section at (202) 317–6901 (not a toll-free number) or by email to publichearings@irs.gov (preferred).**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is the notice of proposed rulemaking (REG–115710–22) that was published in the **Federal Register** on Friday, April 12, 2024 (FR 89 25980).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by August 9, 2024.

A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing, and via the Federal eRulemaking Portal (www.Regulations.gov) under the title of Supporting & Related Material. If no outline of the topics to be discussed at the hearing is received by August 9, 2024, the public hearing will be cancelled. If the public hearing is cancelled, a notice of cancellation of the public hearing will be published in the **Federal Register**.Individuals who want to testify in person at the public hearing must send an email to publichearings@irs.gov to have your legal name added to the building access list. The subject line of the email must contain the regulation number REG–115710–22 and the language “TESTIFY In Person.” For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG–115710–22.Individuals who want to testify by telephone at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–115710–22 and the language “TESTIFY Telephonically.” For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG–115710–22.Individuals who want to attend the public hearing in person without testifying must also send an email to publichearings@irs.gov to have your legal name added to the building access list. The subject line of the email must contain the regulation number REG–115710–22 and the language “ATTEND In Person.” For example, the subject

line may say: Request to ATTEND Hearing In Person for REG–115710–22. Requests to attend the public hearing must be received by 5:00 p.m. ET on August 22, 2024.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG–115710–22 and the language “ATTEND Hearing Telephonically.” For example, the subject line may say: Request to ATTEND Hearing Telephonically for REG–115710–22. Requests to attend the public hearing must be received by 5:00 p.m. ET on August 22, 2024.Any questions regarding speaking at or attending a public hearing may also be emailed to publichearings@irs.gov.**Oluwafunmilayo A. Taylor,***Section Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).*

[FR Doc. 2024–15717 Filed 7–17–24; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[EPA–R02–OAR–2024–0110, FRL–12093–01–R2]

Air Plan Approval; New Jersey; NO_x SIP Call and Removal of CAIR**AGENCY:** Environmental Protection Agency (EPA).**ACTION:** Proposed rule.**SUMMARY:** The Environmental Protection Agency (EPA) is proposing to approve *the removal of the New Jersey Clean Air Interstate Rule* (CAIR nitrogen oxides (NO_x) Trading Program regulations from the New Jersey State Implementation Plan (SIP) and is proposing to conditionally approve the removal of the New Jersey NO_x Budget Program regulations from the New Jersey SIP. On August 23, 2018, the New Jersey Department of Environmental Protection (NJDEP) submitted a SIP revision requesting the removal of the State's CAIR NO_x Trading Program and NO_x Budget Program regulations from the New Jersey SIP. NJDEP submitted a supplement to the revision on May 31, 2024, that commits NJDEP to develop a Memorandum of Agreement with the EPA that indicates how the State of New Jersey will maintain compliance with the State's NO_x SIP Call obligations for