

tax, held as of the first moment of January 1, 1983. Cigarettes in transit on the first moment of January 1, 1983, shall be included in the inventory of the person—either consignor or consignee—who is the legal owner of the articles at that moment. The inventory shall be recorded in writing as it is being taken by the taxpayer and retained as prescribed in § 296.176. The record of inventory shall show the quantities of large and small cigarettes held for sale by the taxpayer at the first moment of January 1, 1983, except those retail stocks exempt from floor stocks tax under § 296.171(b). Quantities in transit shall be recorded separately from quantities actually on hand. The record of inventory shall show the taxpayer's name and the address of the place of business where the cigarettes are held. The record of inventory shall include complete and accurate information showing the details of the inventory, when, and by whom the inventory was taken. If the inventory was verified by anyone other than the person taking it, the name and title of that other person shall also be shown. The physical inventory shall be taken no later than January 8, 1983, and no earlier than December 23, 1982. However, if any place of business is closed prior to December 23, 1982, and remains closed for the duration of 1982, then the physical inventory for that place of business may be taken following the close of business on the last business day of 1982. If the physical inventory is not taken between the close of business on the last business day of 1982 and the beginning of business on the first business day of 1983, the record of inventory shall be reconciled to the first moment of January 1, 1983, and shall include complete supporting records of receipt and disposition.

(68A Stat. 731, as amended (26 U.S.C. 6001))

§ 296.176 Retention of records.

Every person liable for floor stocks tax shall keep the copy of his floor stocks tax return at his place of business covered thereby, or, in the case of a consolidated return, at his principal place of business. The record of physical inventory shall be kept at the place of business to which the inventory pertains. In the case of a consolidated return, a copy of the record of inventory shall also be kept at the taxpayer's principal place of business. Such documents and records shall be retained for at least 3 years after the date of filing of the floor stocks tax return, and shall be available for inspection by ATF officers. The regional regulatory administrator may also require these

documents and records to be retained for an additional period of not more than 3 years in any case where he deems such retention to be necessary or advisable for the protection of the revenue.

§ 296.177 Refunds of floor stocks tax.

A claim for refund may be filed by any person who has paid a floor stocks tax on cigarettes and who claims that he made an overpayment of that tax. Such a claim shall be filed on IRS Form 843, contain the information required by the form, and be supported by a statement of the facts and evidence upon which the claim is based. The claim shall be filed either with the regional regulatory administrator, Bureau of Alcohol, Tobacco and Firearms, for the region in which the tax was paid, or with the Chief, Regulations and Procedures Division, Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226. Claims filed under this section shall comply with the provisions of Subpart A of this part.

§ 296.178 Penalties and interest.

(a) *Penalties.* All civil and criminal penalties and forfeiture provisions of the Internal Revenue Code (Title 26 U.S.C.), which are applicable to excise taxes on cigarettes, are applicable also to floor stocks tax. However, if a taxpayer has certified under § 296.173(b) that financial hardship would result from timely payment of the full floor stocks tax due, the penalties prescribed by law for failure to pay tax shall not be assessed if the taxpayer subsequently pays the full amount of the tax on or before February 17, 1983.

(b) *Interest.* Interest shall accrue at the rate of 16% per annum, compounded daily, on all floor stocks tax that is not paid on or before January 18, 1983. Interest shall be paid regardless of whether the taxpayer has postponed payment of the tax, due to financial hardship under § 296.173(b). Interest shall accrue from January 18, 1983, to the date of payment. (See 26 U.S.C. 6601.)

(68A Stat. 817, as amended (26 U.S.C. 6601); sec. 7, Pub. L. 93-625, 88 Stat. 2114, as amended (26 U.S.C. 6621); sec. 344, Pub. L. 97-248, 96 Stat. 635 (26 U.S.C. 6622))

§ 296.179 Authority of ATF officers.

(a) *Entry of premises; penalties for interference.* Any ATF officer may enter, in the daytime, any premises where cigarettes subject to floor stocks tax are kept, so far as may be necessary for the purpose of examining such products. When such premises are open at night, any ATF officer may enter them, while so open, in the performance of his official duties. If the owner or

other person in charge of such premises refuses to admit any ATF officer, or to permit him to examine such cigarettes, he shall be liable to the penalty prescribed by 26 U.S.C. 7342. Further, if anyone corruptly, or by force or threats of force, attempts to intimidate or impede any ATF officer in the performance of his official duties, he shall be liable to the penalty prescribed by 26 U.S.C. 7212.

(b) *Other authority.* For the purpose of ascertaining, determining, or collecting floor stocks tax, or of inquiring into any offense connected with the administration or enforcement of floor stocks tax:

(1) Any ATF officer may examine any books, papers, records, or other data which may be relevant or material to that inquiry, and may take any testimony of any person concerned, under oath, as may be relevant or material to the inquiry.

(2) Any ATF officer, to whom authority has been delegated by § 70.22 of this chapter, in any case where there is no Justice Department referral, may issue summonses compelling the production of any books of account or other data pertaining to liability for floor stocks tax, or the appearance of any person liable for floor stocks tax or having in his possession such books of account or data, or any other appropriate person, at a place and time stated in the summons.

(68A Stat. 855, 872, 901, as amended, 903, as amended (26 U.S.C. 7212, 7342, 7602, 7606); sec. 204, Pub. L. 85-859, 72 Stat. 1429, as amended (26 U.S.C. 7608))

Signed: October 1, 1982.

Stephen E. Higgins,
Acting Director.

Approved: October 13, 1982.

J. M. Walker, Jr.,
Assistant Secretary (Enforcement and Operations).

[FR Doc. 82-31737 Filed 11-17-82; 8:45 am]

BILLING CODE 4810-31-M

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 115

[CGD82-074]

Applications for Processing Bridge Permits

AGENCY: Coast Guard, DOT.

ACTION: Final rule.

SUMMARY: This rule provides that water quality certification requirements for

bridge permits are waived if a state, interstate agency, or the Environmental Protection Agency (EPA) fails to issue or deny the water quality certification within 30 days after receiving a copy of the notification from the cognizant Coast Guard district commander. The reason for this rule is that the affected states often fail to issue a water quality certification, even though they do not object to proposed bridge project. This practice has resulted in unnecessary delays in the issuance of bridge permits. This rule will provide for expeditious processing of applications and timely issuance of permits.

EFFECTIVE DATE: This rule becomes effective December 20, 1982.

FOR FURTHER INFORMATION CONTACT: Mr. Nick E. Mpras, Chief, Bridge Permits Branch, Bridge Administration Division (G-NBR/24), Office of Navigation, U.S. Coast Guard Headquarters, 2100 Second Street, SW, Washington, D.C. 20593, (202) 426-0942.

SUPPLEMENTARY INFORMATION: On August 5, 1982, the Coast Guard published a notice of proposed rulemaking in the *Federal Register* for these regulations (47 FR 33990). Interested persons were requested to submit comments and eight comments were received.

Drafting Information

The principal persons involved in the drafting of this document are Mr. Nick E. Mpras, Project Manager, Chief, Bridge Permits Branch, Office of Navigation, and LT Walter J. Brudzinski, Project Counsel, Office of Chief Counsel.

Discussion of Comments

Of the eight comments received, three supported the proposed rule without qualification, one requested a minor change in language, one suggested that the Coast Guard's public notice not serve as a request for certification, two requested that the time period for certification be extended to 60 days and one requested that provisions be incorporated into the regulation to allow States the opportunity to inform the Coast Guard if additional time is required.

A request for a minor change in the second to last sentence of the rule was made and is so reflected in the final rule.

We agree with the comment that receipt of the Coast Guard's public notice by the cognizant agency should not in itself constitute a request for water quality certification. It is the applicant's responsibility to file the

request for water quality certification with the proper authority and we want to ensure that this has been done. Although several States had no objection to the 30 day limit for acting on requests for water quality certification, others pointed out circumstances, including lost or misdirected applications for certification, where the time frame would be inadequate or contrary to their procedural requirements.

We have amended the final rule to expressly provide for instances where the request for water quality certification has not been filed. This change, in combination with the provision that additional time for reviewing requests will be granted upon request, adequately responds to both concerns while still allowing expeditious processing of most bridge permits.

Summary of Final Evaluation

This rule has been reviewed under the provisions of Executive Order 12291 and has been determined not to be major. In addition, this rule is considered to be nonsignificant in accordance with the guidelines set out in the Policies and Procedures for Simplification, Analysis, and Review of Regulations (DOT Order 2100.5 of 5-22-80). An economic evaluation has not been conducted since its impact is expected to be minimal. This rule would eliminate unnecessary delays in the issuance of bridge permits. It is anticipated that the timely issuance of bridge permits would also help the applicant avoid increasing construction costs while waiting for a state or agency to issue the water quality certification. It is also for these reasons that this rule will not have a significant impact on a substantial number of small entities, in accordance with section 605(b) of the Regulatory Flexibility Act (94 Stat. 1164).

List of Subjects in 33 CFR Part 115

Administrative practice and procedure, Bridges.

Final Regulations

In consideration of the foregoing, Part 115 of Title 33, Code of Federal Regulations, is amended as follows:

PART 115—[AMENDED]

1. The authority citation for Part 115 is revised to read as follows:

Authority: c. 425, sec. 9, 30 Stat. 1151 (33 U.S.C. 401); c. 1130, sec. 1, 34 Stat. 84 (33 U.S.C. 491); sec. 5, 28 Stat. 362, as amended

(33 U.S.C. 499); sec. 11, 54 Stat. 501, as amended (33 U.S.C. 521); c. 753, Title V, sec. 502, 60 Stat. 847, as amended (33 U.S.C. 525); 86 Stat. 732 (33 U.S.C. 535); 14 U.S.C. 633; sec. g(6), 80 Stat. 941 (49 U.S.C. 1655(g)); 49 CFR 1.46(c).

2. Section 115.60 is amended by revising paragraph (a) to read as follows:

§ 115.60 Procedures for Handling applications for bridge construction permits.

(a) *District Commander's review of application and plans.* When an application is received, the District Commander verifies the authority for construction of the bridge, reviews the application and plans for sufficiency, ascertains the views of local authorities and other interested parties, and ensures that the application complies with relevant environmental laws, regulations, and orders. If the application contains any defects that would prevent issuance of a permit (as for example, if the proposed bridge provided insufficient clearance), the applicant is notified that the permit cannot be granted and given reasons for this determination. The applicant may then request that the application be considered by the Commandant. If the applicant makes such a request, or if the application is not found defective, the District Commander notifies the public that it has been received and continues its processing. A copy of this notification will be sent to the state, interstate agency or the Environmental Protection Agency (EPA) responsible for acting on requests for water quality certification for the project. If the state, interstate agency, or the EPA fails to issue or deny the water quality certification within 30 days after receiving the copy of this notification, the requirements for a water quality certification are waived. If the appropriate agency notifies the District Commander that the applicant has not filed a request for water quality certification, or requests additional time to review an application, additional time will be granted.

* * * * *

Dated: November 5, 1982.

R. A. Bauman

Rear Admiral, U.S. Coast Guard, Chief, Office of Navigation.

[FR Doc. 82-31575 Filed 11-17-82; 8:45 am]

BILLING CODE 4910-14-M

**ENVIRONMENTAL PROTECTION
AGENCY****40 CFR Part 81****[A-4-FRL-2228-2; FL-005]****Designation of Areas for Air Quality
Planning Purposes; Florida:
Redesignation of Jacksonville
Particulate Area****AGENCY:** Environmental Protection
Agency.**ACTION:** Final rule.

SUMMARY: EPA hereby grants a request made by Florida that the total suspended particulate (TSP) attainment status of a portion of the present nonattainment area in downtown Jacksonville be changed to attainment. EPA's decision to change the classification for downtown Jacksonville is based on an analysis of available TSP data for the area by the Florida Department of Environmental Regulations, and EPA's own analysis of all valid data from acceptable monitoring sites for 1980 and 1981 which showed no exceedances within the area being redesignated.

EFFECTIVE DATE: This action will be effective on January 17, 1983 unless notice is received within 30 days that someone wishes to submit adverse or critical comments.

ADDRESSES: Copies of the materials submitted by the State may be examined during normal business hours at the following locations:

Public Information Reference Unit,
Library Systems Branch,
Environmental Protection Agency, 401
M Street SW., Washington, D.C. 20460
Air Management Branch, Environmental
Protection Agency, EPA, Region IV,
345 Courtland Street NE., Atlanta,
Georgia 30365
Bureau of Air Quality Mgmt., Twin
Towers Office Building, 2600 Blair
Stone Road, Tallahassee, Florida
32301.

FOR FURTHER INFORMATION CONTACT:
Mr. Barry Gilbert, Air Management
Branch, EPA Region IV, at the above
address or telephone 404/881-3286 (FTS
257-3286).

SUPPLEMENTARY INFORMATION: On
March 3, 1978 (43 FR 8962 at 8980), EPA
designated Duval County (Jacksonville)
nonattainment for the secondary total
suspended particulate (TSP) standard.
On September 11, 1978 (43 FR 40412 at
40423), the Administrator redefined the
Jacksonville TSP nonattainment area as
the area located just north and west of
the St. John's River and east of I-95. On
June 18, 1982, the Florida Department of

Environmental Regulation (FDER)
submitted an analysis of all available
TSP data from the area and requested
that a portion of the area be
redesignated attainment. This would
make the nonattainment area
approximately one-third the size of the
existing nonattainment area. The
amended boundaries of the
nonattainment area are as follows:
south and then west along the St. John's
River from its confluence with Long
Branch Creek, to Main Street; north
along Main Street to Eighth Street; east
along Eighth Street to Evergreen
Avenue; north along Evergreen Avenue
to Long Branch Creek; and east along
Long Branch Creek to the St. John's
River.

Our analysis of all valid data from
acceptable monitoring sites for 1980 and
1981 shows no exceedances within the
area being redesignated to attainment.
Most of the sources located in the
previous original nonattainment area
remain in the amended nonattainment
area. Only one major and several small
sources which were located in the
previous nonattainment area are now
located outside of the reduced
nonattainment area.

These are the most likely effects of the
amendment: (1) New or modified
sources locating outside the reduced
nonattainment area but within the
redesignated attainment area will
benefit economically since they will no
longer be required to obtain external
emissions offsets or to employ Lowest
Achievable Emission Rate (LAER); and
(2) existing sources in the redesignated
attainment area and in the area of
influence of the amended nonattainment
area are not anticipated to have any
change in emissions.

Based on an analysis of all available
data, EPA hereby reduces the size of the
total suspended particulate
nonattainment area as described above.

The public should be advised that this
action will be effective 60 days from the
date of this Federal Register notice.
However, if notice is received within 30
days that someone wishes to submit
adverse or critical comments, this action
will be withdrawn and two subsequent
notices will be published before the
effective date. One notice will withdraw
the final action and another will begin a
new rulemaking by announcing a
proposal of the action and establishing a
comment period.

Under 5 U.S.C. 605(b), the
Administrator has certified that area
redesignations do not have a significant
economic impact on a substantial
number of small entities. (See 46 FR
8709.)

Under Section 307(b)(1) of the Act,
petitions for judicial review of this
action must be filed in the United States
Court of Appeals for the appropriate
circuit by January 17, 1983. This action
may not be challenged later in
proceedings to enforce its requirements.
(See 307(b)(2).)

The Office of Management and Budget
has exempted this rule from the
requirements of Section 3 of Executive
Order 12291.

List of Subjects in 40 CFR Part 81

Air pollution control, National parks,
Wilderness areas.

(Sec. 107 of the Clean Air Act (42 U.S.C.
7407))

Dated: November 5, 1982.

Anne M Gorsuch,
Administrator.

PART 81—[AMENDED]

Part 81 of Chapter I, Title 40, Code of
Federal Regulations, is amended as
follows:

**Subpart C—Section 107 Attainment
Status Designations****§ 81.310 [Amended]**

In § 81.310 the attainment status
designation table "Florida—TSP" is
amended by replacing the words "The
downtown Jacksonville area located just
north and west of the St. John's River
and rest of I-95" with the words "The
downtown Jacksonville area located
south and then west along the St. John's
River from its confluence with Long
Branch Creek, to Main Street; north
along Main Street to Eighth Street; east
along Eighth Street to Evergreen
Avenue; north along Evergreen Avenue
to Long Branch Creek; and east along
Long Branch Creek to the St. John's
River."

[FR Doc. 82-31498 Filed 11-17-82; 8:45 am]

BILLING CODE 6560-50-M

40 CFR Part 762**[OPTS-211007, TSH-FRL 2194-3]****Fully Halogenated
Chlorofluoroalkanes; Denial of
Exemption for Use of
Chlorofluorocarbons in Aerosol Self-
Defense Chemical Weapons
Processed for Export**

AGENCY: Environmental Protection
Agency (EPA).

ACTION: Rule related notice.

SUMMARY: The Environmental Protection
Agency (EPA) is denying a request for
an essential use exemption to the