1997. However, partnerships may rely on this paragraph (e)(2) for properties acquired before August 20, 1997 and disposed of on or after August 20, 1997.

Michael P. Dolan,

Acting Commissioner of Internal Revenue.

Approved: July 8, 1997.

Donald C. Lubick.

Acting Assistant Secretary of the Treasury. [FR Doc. 97–22019 Filed 8–19–97; 8:45 am] BILLING CODE 4830–01–U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[SC 30-1-9645a: FRL-5877-1]

Approval and Promulgation of State Implementation Plan, South Carolina: Addition of Supplement C to the Air Quality Modeling Guidelines

AGENCY: Environmental Protection

Agency (EPA).

ACTION: Direct final rule.

SUMMARY: On May 6, 1996, the South Carolina Department of Health and Environmental Control submitted revisions to the South Carolina State Implementation Plan (SIP) involving revisions to 61–62.5 Standard 7, Prevention of Significant Deterioration to add Supplement C to air quality modeling guidelines. This revision updates the South Carolina SIP to meet the latest EPA modeling requirements. Therefore, these revisions are being approved into the SIP.

DATES: This action is effective October 20, 1997 unless adverse or critical comments are received by September 19, 1997. If the effective date is delayed, timely notice will be published in the **Federal Register**.

ADDRESSES: Written comments on this action should be addressed to Mr. Randy Terry at the EPA Region 4 Office listed below.

Copies of the documents relative to this action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day.

Air and Radiation Docket and Information Center (Air Docket 6102), US Environmental Protection Agency, 401 M Street, SW., Washington, D.C. 20460.

Environmental Protection Agency, Region 4, Air Planning Branch, 61 Forsyth Street Atlanta, Georgia 30303. South Carolina Department of Health and Environmental Control, 2600 Bull Street, Columbia, South Carolina 29201–1708.

FOR FURTHER INFORMATION CONTACT: Randy Terry, Regulatory Planning Section, Air Planning Branch, Air, Pesticides & Toxics Management Division, Region 4 Environmental Protection Agency, 61 Forsyth Street, Atlanta, Georgia 30303. The telephone

number is (404) 562-9032.

SUPPLEMENTARY INFORMATION: On May 6, 1996, the State of South Carolina Department of Health and Environmental Control submitted a notice to amend Section IV, Part D, Air Quality Models, of Regulation 61-62.5, Standard 7. These regulations were revised by adding Supplement C to the previously approved air quality guidelines. Supplement C incorporates improved algorithms for treatment of area sources and dry deposition in the Industrial Source Complex (ISC) model, adopts a solar radiation/delta T (SRDT) method for estimating atmospheric stability categories, and adopts a new screening approach for assessing annual NO₂ impacts.

Final Action

EPA is approving South Carolina's notice submitted on May 6, 1996, for incorporation into the South Carolina SIP. The EPA is publishing this action without prior proposal because the EPA views this as a noncontroversial amendment and anticipates no adverse comments. However, in a separate document in this **Federal Register** publication, the EPA is proposing to approve the SIP revision should adverse or critical comments be filed. This action will be effective October 20, 1997 unless, by September 19, 1997, adverse or critical comments are received.

If the EPA receives such comments, this action will be withdrawn before the effective date by publishing a subsequent document that will withdraw the final action. All public comments received will then be addressed in a subsequent final rule based on this action serving as a proposed rule. The EPA will not institute a second comment period on this action. Any parties interested in commenting on this action should do so at this time. If no such comments are received, the public is advised that this action will be effective October 20, 1997.

The EPA has reviewed this request for revision of the Federally-approved SIP for conformance with the provisions of the 1990 Amendments enacted on November 15, 1990. The EPA has

determined that this action conforms with those requirements.

Nothing in this action shall be construed as permitting or allowing or establishing a precedent for any future request for a revision to any SIP. Each request for revision to the SIP shall be considered separately in light of specific technical, economic, and environmental factors and in relation to relevant statutory and regulatory requirements.

Administrative Requirements

A. Executive Order 12866

This action has been classified as a Table 3 action for signature by the Regional Administrator under the procedures published in the **Federal Register** on January 19, 1989 (54 FR 2214–2225), as revised by a July 10, 1995 memorandum from Mary Nichols, Assistant Administrator for Air and Radiation. The Office of Management and Budget (OMB) has exempted this regulatory action from E.O. 12866 review.

B. Regulatory Flexibility Act

Under the Regulatory Flexibility Act, 5 U.S.C. 600 *et seq.*, EPA must prepare a regulatory flexibility analysis assessing the impact of any proposed or final rule on small entities. 5 U.S.C. 603 and 604. Alternatively, EPA may certify that the rule will not have a significant impact on a substantial number of small entities. Small entities include small businesses, small not-for-profit enterprises, and government entities with jurisdiction over populations of less than 50,000.

SIP approvals under 110 and subchapter I, part D of the Clean Air Act do not create any new requirements, but simply approve requirements that the State is already imposing. Therefore, because the Federal SIP approval does not impose any new requirements, I certify that it does not have a significant impact on any small entities affected. Moreover, due to the nature of the Federal-state relationship under the CAA, preparation of a regulatory flexibility analysis would constitute Federal inquiry into the economic reasonableness of state action. The CAA forbids EPA to base its actions concerning SIPs on such grounds. Union Electric Co. v. U.S.EPA., 427 U.S. 246, 256-66 (1976); 42 U.S.C. 7410(a)(2) and 7410(k)(3).

C. Unfunded Mandates

Under sections 202, of the Unfunded Mandates Reform Act of 1995 ("Unfunded Mandates Act"), signed into law on March 22, 1995, EPA must prepare a budgetary impact statement to accompany any final rule that includes a Federal mandate that may result in estimated costs to State, local, or tribal governments in the aggregate; or to the private sector, of \$ 100 million or more. Under section 205, EPA must select the most cost-effective and least burdensome alternative that achieves the objectives of the rule and is consistent with statutory requirements. Section 203 requires EPA to establish a plan for informing and advising any small governments that may be significantly or uniquely impacted by the rule.

EPA has determined that the approval action does not include a Federal mandate that may result in estimated costs of \$100 million or more to State, local, or tribal governments in the aggregate or to the private sector. This Federal action approves pre-existing requirements under state or local law, and imposes no new requirements. Accordingly, no additional costs to State, local or tribal governments, or to the private sector, result from this action.

D. Submission to Congress and the General Accounting Office

Under 5 U.S.C. 801(a)(1)(A) as added by the Small Business Regulatory Enforcement Fairness Act of 1996, EPA submitted 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 prior to publication of the rule in today's Federal Register. This rule is not a "major rule" as defined by 5 U.S.C. 804(2).

E. Petitions for Judicial Review

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 October 20, 1997. Filing a petition for reconsideration by the Administrator of this final rule does not affect the finality of this rule 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, Particulate matter, Reporting and recordkeeping requirements.

Dated: May 22, 1997.

R.F. McGhee,

Acting Regional Administrator.

Part 52 of chapter I, title 40, Code of Federal Regulations, is amended as follows:

PART 52—[AMENDED]

Authority: 42 U.S.C. 7401-7671q.

Subpart PP—South Carolina

2. In § 52.2120(c), the table is amended by adding an entry for Supplement C under the entry Regulation No. 62.5, Section III, at the end of Standard No. 7 in the "Air pollution Control Regulations for South Carolina' to read as follows:

§ 52.2120 Identification of plan.

(c) * * *

AIR POLLUTION CONTROL REGULATIONS FOR SOUTH CAROLINA

State citation Title/subject				State effec- tive date	EPA ap	proval date	Federal Register notice
*		*	*	*	*	*	*
Regulations	No. 62.5 Air Pollution Control Standards						
*		*	*	*	*	*	*
			Section Standard No. 7 Pres	on III Enforc vention of Sig		ion	
*		*	*	*	*	*	*
Supplement	C			05/26/96	August 20, 1997		[Insert citation for page No. of publication]

SUMMARY: The EPA is taking final action

[FR Doc. 97-21919 Filed 8-19-97; 8:45 am] BILLING CODE 6560-50-P

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[MO-029-1029; FRL-5875-4]

Approval and Promulgation of Implementation Plans; State of Missouri

AGENCY: Environmental Protection

Agency (EPA). **ACTION:** Final rule.

to approve revisions to Missouri's State Implementation Plan (SIP) concerning Missouri rules 10 CSR 10-2.260 and 10 CSR 10-5.220, "Control of Petroleum Liquid Storage, Loading, and Transfer." The purpose of these revisions is to modify the required testing periods for petroleum delivery vessels in the Kansas City metropolitan area and in the St. Louis nonattainment area. These revisions are designed to reduce volatile organic compound emissions from the loading and unloading of gasoline delivery vessels during the ozone season. The reduction in emissions is part of the state's plan under the Clean Air Act (CAA) to reduce ozone levels in the St. Louis nonattainment area. This

action will also ensure progress toward improved air quality in Kansas City.

DATES: This rule is effective on September 19, 1997.

ADDRESSES: Copies of the documents relevant to this action are available for public inspection during normal business hours at the: Environmental Protection Agency, Air Planning and Development Branch, 726 Minnesota Avenue, Kansas City, Kansas 66101; and the EPA Air & Radiation Docket and Information Center, 401 M Street, SW., Washington, DC 20460.

FOR FURTHER INFORMATION CONTACT: Stan Walker at (913) 551-7494.

SUPPLEMENTARY INFORMATION: On December 27, 1996 (61 FR 68199), the EPA proposed to approve an