Wednesday, May 26, 1999, at 10 a.m., in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is proposed regulations under sections 861 and 865 of the Internal Revenue Code. The public comment period for these proposed regulations expired on Wednesday, May 5, 1999. The outlines of topics to be addressed at the hearing were due on Wednesday, May 5, 1999.

The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of May 10, 1999, no one has requested to speak. Therefore, the public hearing scheduled for Wednesday, May 26, 1999, is cancelled. **Michael L. Slaughter**,

Acting Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 99–12167 Filed 5–13–99; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117 [CGD05-99-006]

RIN 2115-AE47

Drawbridge Operation Regulations; Sassafras River, Georgetown, MD

AGENCY: Coast Guard, DOT. **ACTION:** Notice of proposed rulemaking.

SUMMARY: At the request of the Maryland Department of Transportation (MDOT), the Coast Guard is proposing to change the regulations that govern the operation of the Maryland Route 213 drawbridge across the Sassafras River, Mile 10.0, at Georgetown, Maryland. The proposed rule would restrict drawbridge openings from November 1 through March 31, from midnight to 8 a.m., by requiring a six-hour advance notice for drawbridge openings. This change is intended to eliminate the need to have the bridge constantly manned during times of minimal use while still providing for the reasonable needs of navigation.

DATES: Comments must reach the Coast Guard on or before July 13, 1999.

ADDRESSES: Comments may be mailed to Commander (Aowb), Fifth Coast Guard District, Federal Building, 4th Floor, 431 Crawford Street, Portsmouth, Virginia 23704–5004, or may be hand delivered to the same address between 8 a.m. and 4:30 p.m., Monday through Friday,

except Federal holidays. The telephone number is (757) 398–6222. Comments will become a part of this docket and will be available for inspection and copying at the above address.

FOR FURTHER INFORMATION CONTACT: Ann B. Deaton, Bridge Administrator, Fifth Coast Guard District, at 757–398–6222.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Coast Guard encourages interested parties to participate in this rulemaking by submitting written data, views, or arguments. Persons submitting comments should include their names and addresses, identify this rulemaking (CGD05-99-006) and the specific section of this proposal to which each comment applies, and give the reason for each comment. Please submit two copies of all comments and attachments in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. If not practical, a second copy of any bound material is requested. Persons wanting acknowledgment of receipt of comments should enclose stamped, self-addressed postcards or envelopes.

The Coast Guard will consider all comments received during the comment period. It may change this proposal in view of the comments.

The Coast Guard plans no public hearing. Persons may request a public hearing by writing to the Commander, Fifth Coast Guard District, at the address under ADDRESSES. The request should include reasons why a hearing would be beneficial. If it determines that the opportunity for oral presentations will aid this rulemaking, the Coast Guard will hold a public hearing at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

The Maryland Route 213 drawbridge across the Sassafras River, Mile 10.0, at Georgetown, Maryland, is currently required to open on signal year-round. The Maryland Department of Transportation (MDOT) has requested that the Coast Guard change the operating schedule for the drawbridge by requiring a six-hour advance notice to open the bridge from November 1 to March 31, from midnight to 8 a.m. Review of MDOT's bridge logs from 1993 to 1997 reveals a total of 29 bridge openings for the five year period during the months from November 1 through March 31, an average of 1.2 openings per month. Considering the low number of openings that have occurred during the November through March time period, the Coast Guard believes that

these proposed changes will not unduly restrict navigation.

Discussion of Proposed Amendment

The Coast Guard proposes a new regulation governing the operation of the Maryland Route 213 drawbridge across the Sassafras River, mile 10.0, at Georgetown, Maryland. The proposed regulation would restrict openings of the Sassafras River drawbridge from November 1 through March 31, from midnight to 8 a.m. During this period, the bridge need only open if a six-hour notice is given to MDOT. A sign would be posted at the bridge to provide MDOT's 24-hour telephone number.

Regulatory Evaluation

This proposed rule is not a significant regulatory action under section 3(f) of Executive Order 12866 and does not require an assessment of potential costs and benefits under section 6(a)(3) of that Order. It has not been reviewed by the Office of Management and Budget under that Order. It is not significant under the regulatory policies and procedures of the Department of Transportation (DOT) (44 FR 11040; February 26, 1979). The Coast Guard reached this conclusion based on the fact that the proposed changes will not prevent mariners from transiting the bridge, but merely require mariners to adhere to the proposed new operation procedures during times of minimal use of the bridge. The Coast Guard expects the economic impact of this proposed rule to be so minimal that a full Regulatory Evaluation under paragraph 10e of the regulatory policies and procedures of DOT is unnecessary.

Small Entities

Under the Regulatory Flexibility Act (5 U.S.C. 601 et seq.), the Coast Guard considered whether this proposed rule, if adopted, will have a significant economic impact on a substantial number of small entities. "Small entities" include small businesses, notfor-profit organizations that are independently owned and operated and are not dominant in their fields, and governmental jurisdictions with populations of less than 50,000. Because it expects the impact of this proposal to be minimal, the Coast Guard certifies under 5 U.S.C. 605(b) that this proposed rule, if adopted, will not have a significant economic impact on a substantial number of small entities. If, however, you think that your business or organization qualifies as a small entity and that this proposed rule will have a significant economic impact on your business or organization, please submit a comment (see ADDRESSES) explaining why you think it qualified

and in what way and to what degree this proposed rule will economically affect it

Assistance for Small Entities

In accordance with section 213(a) of the Small Business Regulatory Enforcement Fairness Act of 1996 (Pub. L. 104–121), the Coast Guard wants to assist small entities in understanding this proposed rule so that they can better evaluate its effects on them and participate in the rulemaking process. If your small business or organization is affected by this rule and you have questions concerning its provisions or options for compliance, please contact the Commander, Fifth Coast Guard District, at the address under ADDRESSES.

Unfunded Mandates

Under section 201 of the Unfunded Mandates Reform Act (UMRA) (2 U.S.C. 1531), the Coast Guard assessed the effects of this proposed rule on State, local, and tribal governments, in the aggregate, and the private sector. The Coast Guard determined that this regulatory action requires no written statement under section 202 of the UMRA (2 U.S.C. 1532) because it will not result in the expenditure of \$100,000,000 in any one year by State, local, or tribal governments, in the aggregate, or the private sector.

Collection of Information

This proposed rule does not provide for a collection of information under the Paperwork Reduction Act of 1995 (14 U.S.C. 3501 *et seq.*).

Federalism

The Coast Guard has analyzed this proposed rule under the principles and criteria contained in Executive Order 12612, and has determined that this proposed rule does not have sufficient federalism implications to warrant the preparation of a Federalism Assessment.

Environment

The Coast Guard considered the environmental impact of this proposal and concluded that under figure 2–1, paragraph (32)(e) of Commandant Instruction M16475.1C, this proposed rule is categorically excluded from further environmental documentation because it is a drawbridge operating regulation. A "Categorical Exclusion Determination" is available in the docket for inspection or copying where indicated under ADDRESSES.

List of Subjects in 33 CFR Part 117

Bridges.

Regulation

For the reasons discussed in the preamble, the Coast Guard proposes to amend 33 CFR part 117 as follows:

PART 117—[AMENDED]

1. The authority citation for part 117 continues to read as follows:

Authority: 33 U.S.C. 499; 49 CFR 1.46; 33 CFR 1.05–1(g); Section 117.255 also issued under the authority of Pub. L. 102–587, 106 Stat. 5039.

2. A new § 117.570 is added to read as follows:

§117.570 Sassafras River.

The draw of the Sassafras River (Route 213) bridge, mile 10.0, at Georgetown, Maryland shall open on signal; except that from November 1 through March 31, from midnight to 8 a.m., the draw need only open if at least a six-hour advance notice is given.

Dated: May 4, 1999.

Roger T. Rufe, Jr.,

Vice Admiral, U.S. Coast Guard, Commander, Fifth Coast Guard District.

[FR Doc. 99–12275 Filed 5–13–99; 8:45 am] BILLING CODE 4910–15–M

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 117

[CGD05-99-003]

RIN 2115-AE47

Drawbridge Operation Regulations; Miles River, Easton, MD

AGENCY: Coast Guard, DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: At the request of the Maryland Department of Transportation (MDOT), the Coast Guard is proposing to change the regulations that govern the operation of the Maryland Route S370 drawbridge across Miles River, Mile 10.0, at Easton, Maryland. The proposed rule would restrict drawbridge openings from November 1 through March 31, 24 hours a day, and from April 1 through October 31, from 6 p.m. to 6 a.m., by requiring a six-hour advance notice for drawbridge openings. At all other times the bridge would open on signal. This change is intended to eliminate the need to have the bridge constantly manned during times of minimal use while still providing for the reasonable needs of navigation.

DATES: Comments must reach the Coast Guard on or before July 13, 1999.

ADDRESSES: Comments may be mailed to Commander (Aowb), Fifth Coast Guard District, Federal Building, 4th Floor, 431 Crawford Street, Portsmouth, Virginia 23704–5004, or may be hand delivered to the same address between 8 a.m. and 4:30 p.m., Monday through Friday, except Federal holidays. The telephone number is (757) 398–6222. Comments will become a part of this docket and will be available for inspection and copying at the above address.

FOR FURTHER INFORMATION CONTACT: Ann B. Deaton, Bridge Administrator, Fifth Coast Guard District, at 757–398–6222.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Coast Guard encourages interested parties to participate in this rulemaking by submitting written data, views, or arguments. Persons submitting comments should include their names and addresses, identify this rulemaking (CGD05-99-003) and the specific section of this proposal to which each comment applies, and give the reason for each comment. Please submit two copies of all comments and attachments in an unbound format, no larger than 8½ by 11 inches, suitable for copying and electronic filing. if not practical, a second copy of any bound material is requested. Persons wanting acknowledgment of receipt of comments should enclose stamped, self-addressed postcards or envelopes.

The Coast Guard will consider all comments received during the comment period. It may change this proposal in view of the comments.

The Coast Guard plans no public hearing. Persons may request a public hearing by writing to the Commander, Fifth Coast Guard District, as the address under ADDRESSES. The request should include reasons why a hearing would be beneficial. If it determines that the opportunity for oral presentations will aid this rulemaking, the Coast Guard will hold a public hearing at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

The Maryland Route S370 drawbridge across the Miles River, Mile 10.0, at Easton, Maryland, is currently required to open on signal from sunrise to sunset. A vessel wishing to pass through the draw between sunset to sunrise shall notify the drawtender of the time at which it is desired to pass and the draw shall open as close to the time requested as practicable.

The Maryland Department of Transportation (MDOT) has requested that the Coast Guard change the