Par. 2. Section 1.1271–0 is amended by:

1. Revising the entry for § 1.1275–2(d) in paragraph (b).

2. Adding an entry for § 1.1275–2T in numerical order in paragraph (b).

3. Revising the entry for § 1.1275–7(g) in paragraph (b).

The revisions and additions read as follows:

§ 1.1271–0 Original issue discount; effective date; table of contents.

* * * * *

(b) * * *

* * * * *

§ 1.1275–2 Special rules relating to debt instruments.

* * * * *

(d) [Reserved]

* * * * *

§ 1.1275–2T Special rules relating to debt instruments (temporary).

(a) through (c) [Reserved]

(d) Special rules for Treasury securities.

(1) Issue price and issue date.

(2) Reopenings of Treasury securities.

* * * * *

§ 1.1275–7 Inflation-indexed debt instruments.

* * * * *

(g) [Reserved]

* * * * *

Par. 3. Section 1.1275–2 is amended by revising paragraph (d) to read as follows:

§ 1.1275–2 Special rules relating to debt instruments.

* * * * *

(d) [Reserved] For further guidance, see § 1.1275–2T(d).

* * * * *

Par. 4. Section 1.1275–2T is added to read as follows:

§ 1.1275–2T Special rules relating to debt instruments (temporary).

(a) through (c) [Reserved] For further guidance, see § 1.1275–2(a) through (c).

(d) *Special rules for Treasury securities*—(1) *Issue price and issue date*—(i) *In general.* The issue price of an issue of Treasury securities is the price of the securities sold at auction. In addition, the issue date of the issue is the first settlement date of a substantial amount of the securities.

(ii) *Treasury securities auctioned before November 2, 1998.* For an issue of Treasury securities auctioned before November 2, 1998, the issue price of the issue is the average price of the securities sold. In addition, the issue date of the issue is the first settlement date on which a substantial amount of the securities in the issue is sold.

(2) *Reopenings of Treasury securities*—(i) *Treatment of additional Treasury securities.* Additional Treasury securities issued in a qualified reopening are part of the same issue as the original Treasury securities and have the same issue price and issue date as the original Treasury securities. This paragraph (d)(2) applies to qualified reopenings that occur on or after March 25, 1992.

(ii) *Definitions*—(A) *Additional Treasury securities.* Additional Treasury securities are Treasury securities with terms that are in all respects identical to the terms of the original Treasury securities.

(B) *Original Treasury securities.* Original Treasury securities are securities comprising any issue of outstanding Treasury securities.

(C) *Qualified reopening.* A qualified reopening is a reopening that occurs not more than one year after the original Treasury securities were first issued to the public. For reopenings of Treasury securities (other than Treasury Inflation-Indexed Securities) that occur prior to November 5, 1999, a qualified reopening is a reopening of Treasury securities that satisfies the preceding sentence and that was intended to alleviate an acute, protracted shortage of the original Treasury securities.

§ 1.1275–7 [Amended]

Par. 5. Section 1.1275–7 is amended by removing and reserving paragraph (g).

Approved: October 29, 1999.

David A. Mader,

Acting Deputy Commissioner of Internal Revenue.

Jonathan Talisman,

Acting Assistant Secretary of the Treasury.

[FR Doc. 99–28741 Filed 11–3–99; 8:45 am]

BILLING CODE 4830–01–U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[TN–192–1–9962(a); TN–193–1–9963(a); FRL–6465–1]

Approval and Promulgation of Implementation Plans; Tennessee: Approval of Source Specific Revisions to the Nonregulatory Portion of the Tennessee SIP Regarding Emission Limits for Particulate Matter and Volatile Organic Compounds

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: The EPA is approving two requests by the Tennessee Department of Air Pollution Control (TDAPC) to incorporate revised permits for eight facilities into the Tennessee State Implementation Plan (SIP). All of the permits affected by this action were previously approved into the SIP to meet various Clean Air Act (CAA) and regulatory requirements. EPA is approving an April 9, 1997, submittal from TDAPC that amends permits for the Soda Recovery Furnace and the Smelt Tank at Willamette Industries Inc., Kingsport, to establish revised particulate matter (PM) emission limits for these units. The revised emission limits will have a net positive impact on ambient air quality. An April 14, 1997, submittal from the Chattanooga-Hamilton County Air Pollution Control Bureau (CHCAPCB), through TDAPC, revises the permits as amended by agreed order for seven miscellaneous metal parts coaters located in Hamilton County to qualify them as a synthetic minor sources. Based on supplemental information received from CHCAPCB, EPA has concluded that one of these seven facilities is now a new source and thus need not be included in this approval action. EPA is approving the revised permits for the remaining six facilities into the SIP.

DATES: This direct final rule is effective January 4, 2000 without further notice, unless EPA receives adverse comment by December 6, 1999. If adverse comment is received, EPA will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect.

ADDRESSES: All comments should be addressed to: Allison Humphris at the EPA, Region 4 Air Planning Branch, 61 Forsyth Street, SW, Atlanta, Georgia 30303.

Copies of the State submittal(s) are available at the following addresses for inspection during normal business hours:

Air and Radiation Docket and Information Center (Air Docket 6102), U.S. Environmental Protection Agency, 401 M Street, SW, Washington, DC 20460.

Environmental Protection Agency, Region 4, Air Planning Branch, 61 Forsyth Street, SW, Atlanta, Georgia 30303–8960. Allison Humphris, 404/562–9030.

Tennessee Department of Environment and Conservation, Division of Air Pollution Control, L & C Annex, 9th Floor, 401 Church Street, Nashville, Tennessee 37243–1531. 615/532–0554.

Chattanooga-Hamilton County Air Pollution Control Bureau, 3511 Rossville Boulevard, Chattanooga, Tennessee, 37407–2495. 423/867–4321.

FOR FURTHER INFORMATION CONTACT: Allison Humphris at 404/562–9030.

SUPPLEMENTARY INFORMATION:

I. Background

A. Willamette Industries, Inc.—Kingsport, Tennessee

On December 7, 1982, EPA approved permits establishing PM emission limits for the Soda Recovery Furnace and the Smelt Tank at Mead Paper Company (now Willamette Industries Inc.), Kingsport, Tennessee, into the Tennessee SIP (47 FR 54936). These permits, along with numerous other facility permits, satisfied Reasonably Available Control Technology (RACT) requirements and comprised part of the Kingsport secondary particulate nonattainment area plan. On April 9, 1997, TDAPC submitted revised permits which establish alternate emission standards for these two units. The revised emission limits lower the permitted PM emission limit for the Soda Recovery Furnace from 44.1 pounds per hour (lb/hr) to 35.0 lb/hr to offset an increase in the permitted PM emission limit for the Smelt Tank from 1.3 lb/hr to 3.0 lb/hr. In a letter dated March 26, 1998, EPA informed TDAPC that the revised permits were unapprovable, as they failed to include conditions to verify ongoing compliance with these emission limits. On September 16, 1999, TDAPC submitted supplemental information consisting of practically enforceable conditions that amend the revised permits to address EPA's concerns. The amended revised permits specify operating parameters for the Soda Recovery Furnace, and production rates for the Smelt Tank, that must be maintained to ensure compliance with the permitted emission limits.

B. Seven Miscellaneous Metal Parts Coaters—Hamilton County, Tennessee

On June 28, 1989, EPA approved the permits as amended by agreed order for fourteen facilities into the Tennessee SIP to demonstrate full implementation of the ozone SIP in Hamilton County, thereby partially fulfilling CAA requirements for redesignating this area to attainment for ozone (54 FR 27164). The permits as amended by agreed order for ten of these facilities restricted the volatile organic compound (VOC) emissions of each to below the 25 ton per year (TPY) applicability limit for sources subject to VOC RACT regulations. On April 14, 1997, CHCAPCB submitted revised permits as amended by order for seven of these ten facilities to establish additional, more stringent, federally enforceable limits on their potential to emit to qualify them as synthetic minor sources. These limits restrict total VOC emissions from metal coating operations to below 25 tons per year (TPY), total VOC emissions to below 100 TPY, total hazardous air pollutant (HAP) emissions to below 25 TPY and individual HAP emissions to below 10 TPY. Prior to this action, the potential VOC and HAP emissions of all seven facilities exceeded one or more of these criteria. The seven facilities include:

(1) Browning-Ferris Industries of TN, Inc. (formerly Browning-Ferris Industries)
(2) Cannon Equipment Southeast, Inc. (formerly Cumberland Corporation)
(3) EK Associates, L.P. (formerly Ekco/Gladco, Inc.)
(4) Mckee Foods Corporation (formerly McKee Baking Company)
(5) Metal Systems, Inc. (formerly Electrical Systems, Inc.)
(6) Sherman & Reilly, Inc.
(7) Tuftco Corporation

On December 23, 1998, EPA informed CHCAPCB that the revised permits as amended by agreed order for EK Associates, L.P. and Metal Systems Inc. were unapprovable, as they failed to include conditions to verify ongoing compliance with the revised emission limits. In a letter dated February 19, 1998, CHCAPCB indicated that, subsequent to the April 14, 1997 submittal, the facility owned and operated by EK Associates, L.P. was purchased by Pressco. Inc., who sold the existing equipment, purchased new equipment and commenced a new operation. EPA notified CHCAPC that, based on this information, Pressco could be considered a new source, and did not need to submit a revised permit for inclusion in the SIP. In supplemental information dated April 22, 1999, CHCAPCB submitted a revised permit as amended by agreed order for Metal Systems Inc. that included conditions restricting the maximum usage and VOC content of materials used by this facility, thereby addressing the second of EPA's concerns with the original submittal.

II. Analysis of State's Submittal

A. Willamette Industries, Inc.—Kingsport, Tennessee

Following review of TDAPC's April 9, 1997 submittal and subsequent supplemental information, EPA is incorporating the revised permits for the Soda Recovery Furnace and the Smelt Tank at Willamette Industries, Inc. into the SIP. The PM emission limits contained in the revised permits will reduce the existing total allowable PM emissions for these two units from 45.4 lb/hr to 38.0 lb/hr. The results of atmospheric dispersion modeling conducted by the facility also show that the revised emission limits for these two units will have a net positive impact on ambient air quality. The alternate emission standards to be granted to this facility are thus consistent with existing SIP requirements, as they will reduce PM emissions at least as much as is required under other applicable rules.

B. Seven Miscellaneous Metal Parts Coaters—Hamilton County, Tennessee

Following review of CHCAPCB's April 14, 1997 submittal and subsequent supplemental information, EPA is incorporating the revised permits as amended by agreed order for six of the seven above-listed miscellaneous metal parts coaters into the SIP. The revised permits are consistent with existing State and local SIP requirements, as they replace the emission limits contained in the existing permits with more stringent emission limits. Moreover, EPA has determined that all six revised permits include conditions adequate to verify ongoing compliance with the revised emission limits (*i.e.* quantifiable limits on VOC coating content and usage). Based on supplemental information received from CHCAPCB, the seventh facility included in the April 14, 1997 submittal, EK Associates, L.P., is now a new source (Pressco, Inc.). The revised permit for this facility thus need not be incorporated into the SIP and is not included in this approval action.

III. Final Action

EPA is approving the aforementioned changes to the SIP because they are consistent with Clean Air Act and EPA requirements.

The EPA is publishing this rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. However, in the proposed rules section of this **Federal Register** publication, EPA is publishing a separate document that will serve as the proposal to approve the SIP revision should adverse comments be filed. This rule will be effective January 4, 2000 without further notice unless the Agency receives adverse comments by December 6, 1999.

If the EPA receives such comments, then EPA will publish a document withdrawing the final rule and

informing the public that the rule will not take effect. All public comments received will then be addressed in a subsequent final rule based on the proposed rule. The EPA will not institute a second comment period. Parties interested in commenting should do so at this time. If no such comments are received, the public is advised that this rule will be effective on January 4, 2000 and no further action will be taken on the proposed rule.

IV. Administrative Requirements

A. Executive Order 12866

The Office of Management and Budget (OMB) has exempted this regulatory action from Executive Order (E.O.) 12866, entitled ''Regulatory Planning and Review.''

B. Executive Orders on Federalism

Under E.O. 12875, EPA may not issue a regulation that is not required by statute and that creates a mandate upon a state, local, or tribal government, unless the Federal government provides the funds necessary to pay the direct compliance costs incurred by those governments. If the mandate is unfunded, EPA must provide to the Office of Management and Budget a description of the extent of EPA's prior consultation with representatives of affected state, local, and tribal governments, the nature of their concerns, copies of written communications from the governments, and a statement supporting the need to issue the regulation.

In addition, E.O. 12875 requires EPA to develop an effective process permitting elected officials and other representatives of state, local, and tribal governments ''to provide meaningful and timely input in the development of regulatory proposals containing significant unfunded mandates.'' Today's rule does not create a mandate on state, local or tribal governments. The rule does not impose any enforceable duties on these entities. Accordingly, the requirements of section 1(a) of E.O. 12875 do not apply to this rule.

On August 4, 1999, President Clinton issued a new executive order on federalism, Executive Order 13132, (64 FR 43255 (August 10, 1999)), which will take effect on November 2, 1999. In the interim, the current Executive Order 12612, (52 FR 41685 (October 30, 1987)), on federalism still applies. This rule will not have a substantial direct effect on States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government, as specified in Executive Order 12612. The rule affects only one State, and does not alter the relationship or the distribution of power and responsibilities established in the Clean Air Act.

C. Executive Order 13045

Protection of Children from Environmental Health Risks and Safety Risks (62 FR 19885, April 23, 1997), applies to any rule that: (1) is determined to be ''economically significant'' as defined under E.O. 12866, and (2) concerns an environmental health or safety risk that EPA has reason to believe may have a disproportionate effect on children. If the regulatory action meets both criteria, the Agency must evaluate the environmental health or safety effects of the planned rule on children, and explain why the planned regulation is preferable to other potentially effective and reasonably feasible alternatives considered by the Agency.

This rule is not subject to E.O. 13045 because it does not involve decisions intended to mitigate environmental health or safety risks.

D. Executive Order 13084

Under E.O. 13084, EPA may not issue a regulation that is not required by statute, that significantly affects or uniquely affects the communities of Indian tribal governments, and that imposes substantial direct compliance costs on those communities, unless the Federal government provides the funds necessary to pay the direct compliance costs incurred by the tribal governments. If the mandate is unfunded, EPA must provide to the Office of Management and Budget, in a separately identified section of the preamble to the rule, a description of the extent of EPA's prior consultation with representatives of affected tribal governments, a summary of the nature of their concerns, and a statement supporting the need to issue the regulation.

In addition, E.O. 13084 requires EPA to develop an effective process permitting elected and other representatives of Indian tribal governments ''to provide meaningful and timely input in the development of regulatory policies on matters that significantly or uniquely affect their communities.'' Today's rule does not significantly or uniquely affect the communities of Indian tribal governments. Accordingly, the requirements of section 3(b) of E.O. 13084 do not apply to this rule.

E. Regulatory Flexibility Act

The Regulatory Flexibility Act (RFA) generally requires an agency to conduct a regulatory flexibility analysis of any rule subject to notice and comment rulemaking requirements unless the agency certifies that the rule will not have a significant economic impact on a substantial number of small entities. Small entities include small businesses, small not-for-profit enterprises, and small governmental jurisdictions.

This final rule will not have a significant impact on a substantial number of small entities because SIP approvals under section 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 create any new requirements, I certify that this action will not have a significant economic impact on a substantial number of small entities.

Moreover, due to the nature of the Federal-State relationship under the Clean Air Act, preparation of flexibility analysis would constitute Federal inquiry into the economic reasonableness of state action. The Clean Air Act forbids EPA to base its actions concerning SIPs on such grounds. *Union Electric Co.*, v. *U.S. EPA*, 427 U.S. 246, 255–66 (1976); 42 U.S.C. 7410(a)(2).

F. Unfunded Mandates

Under section 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 proposed or final rule that includes a Federal mandate that may result in estimated annual costs to State, local, or tribal governments in the aggregate; or to 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 promulgated does not include a Federal mandate that may result in estimated annual costs of $100 million or more to either 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.

G. Submission to Congress and the Comptroller General

The Congressional Review Act, 5 U.S.C. 801 *et seq.*, as added by the Small Business Regulatory Enforcement Fairness Act of 1996, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. EPA will submit 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 United States prior to publication of the rule in the **Federal Register**. A major rule cannot take effect until 60 days after it is published in the **Federal Register**. This rule is not a ''major'' rule as defined by 5 U.S.C. 804(2).

H. National Technology Transfer and Advancement Act

Section 12 of the National Technology Transfer and Advancement Act (NTTAA) of 1995 requires Federal agencies to evaluate existing technical standards when developing a new regulation. To comply with NTTAA, EPA must consider and use ''voluntary consensus standards'' (VCS) if available and applicable when developing programs and policies unless doing so would be inconsistent with applicable law or otherwise impractical.

The EPA believes that VCS are inapplicable to this action. Today's action does not require the public to perform activities conducive to the use of VCS.

I. 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 January 4, 2000. 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, Hydrocarbons, Nitrogen dioxide, Ozone, Particulate matter, Reporting and recordkeeping requirements.

Dated: October 18, 1999.

A. Stanley Meiburg,

Acting Regional Administrator, Region 4.

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

PART 52—[AMENDED]

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

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

Subpart RR—Tennessee

2. Section 52.2220(d) is amended by revising the entries for ''Revised Permits for the Kingsport Particulate Nonattainment Area'' and ''Miscellaneous Metal Parts'' to read as follows:

§ 52.2220 Identification of plan.

* * * * *

(d) EPA-approved State Source-specific Requirements.

EPA-APPROVED TENNESSEE SOURCE-SPECIFIC REQUIREMENTS

Name of source	Permit No.	State effective date	EPA approval date	Explanation
Revised Permits for the Kingsport Particulate Nonattainment Area	N/A	09/15/99	11/5/99	Various permits.
* * * * *				
Miscellaneous Metal Parts	N/A	04/05/99	11/5/99	13 sources.
* * * * *				

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[FR Doc. 99–28211 Filed 11–4–99; 8:45 am]

BILLING CODE 6560–50–U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[TN–105–1–9949a; TN–209–1–9950a; FRL–6469–4]

Approval and Promulgation of Implementation Plans Tennessee: Approval of Revisions to Knox County portion of Tennessee Implementation Plan

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA is approving revisions to the Knox County portion of the Tennessee State Implementation Plan (SIP) submitted by the State of Tennessee Department of Environment and Conservation on February 26, 1993, and June 23, 1998. The revisions add clarification to the section regarding exceptions to prohibition with a permit in the Open Burning rule by replacing the existing language in Section 16.3 with new language. Private residences and farming operations are defined in more detail as purposes for which open burning is allowed, and church congregational property is being added to excepted purposes. In addition, an open burning exemption is being removed from the permits chapter.

DATES: This direct final rule is effective January 4, 2000 without further notice, unless EPA receives adverse comment by December 6, 1999. If adverse comment is received, EPA will publish a timely withdrawal of the direct final rule in the **Federal Register** and inform the public that the rule will not take effect.

ADDRESSES: All comments should be addressed to Steven M. Scofield at the EPA, Region 4 Air Planning Branch, 61 Forsyth Street, SW, Atlanta, Georgia 30303.

Copies of the State submittals are available at the following addresses for inspection during normal business hours:

Air and Radiation Docket and Information Center (Air Docket 6102), U.S. Environmental Protection Agency, 401 M Street, SW, Washington, DC 20460.

Environmental Protection Agency, Region 4 Air Planning Branch, 61