Par. 24. In § 301.6331–2, paragraph (a)(1) is amended by adding a sentence after the second sentence of the paragraph to read as follows:

§ 301.6331–2 Procedures and restrictions on levies.

(a) * * * (1) * * * For further guidance regarding the definition of last known address, see § 301.6212–2. * * *

Par. 25. Section 301.6332–2 is amended as follows:

- 1. Paragraphs (b)(1) introductory text, (b)(1)(i), and (b)(1)(ii) are redesignated as paragraphs (b)(1)(i) introductory text, (b)(1)(i)(A), and (b)(1)(i)(B), respectively.
- 2. In newly designated paragraph (b)(1)(i)(B), the text beginning with the second sentence is designated as paragraph (b)(1)(ii).
- 3. Newly designated paragraph (b)(1)(ii) is amended by adding a sentence after the second sentence of the paragraph. The addition reads as follows:

§ 301.6332–2 Surrender of property subject to levy in the case of life insurance and endowment contracts.

(b) * * * (1) In general. (i)* * *

(ii) * * * For further guidance regarding the definition of last known address, see § 301.6212–2. * * * *

Par. 26. In § 301.6335–1, paragraph (b)(1) is amended by adding a sentence after the third sentence of the paragraph to read as follows:

§ 301.6335–1 Sale of seized property.

* * * * * * * guidance regarding the definition of last known address, see § 301.6212–2.

Par. 27. In § 301.6503(c)–1, paragraph (a) is amended by adding a sentence at the end of the paragraph to read as follows:

§ 301.6503(c)-1 Suspension of running of period of limitation; location of property outside the United States or removal of property from the United States; taxpayer outside of United States.

(a) * * * For further guidance regarding the definition of last known address, see § 301.6212–2.

Par. 28. In § 301.6903–1, paragraph (c) is amended by adding a sentence after the first sentence of the paragraph to read as follows:

§ 301.6903–1 Notice of fiduciary relationship.

* * * * *

(c) * * * For further guidance regarding the definition of last known address, see § 301.6212–2. * * * *

Robert E. Wenzel,

Deputy Commissioner of Internal Revenue. [FR Doc. 99–30178 Filed 11–19–99; 8:45 am] BILLING CODE 4830–01–U

DEPARTMENT OF TRANSPORTATION

Coast Guard

33 CFR Part 175
[USCG-1998-4447]

Federal Requirements To Carry Ground Tackle on Recreational Vessels

AGENCY: Coast Guard, DOT. **ACTION:** Notice of petition for rulemaking and request for comments.

SUMMARY: The Coast Guard seeks comments from interested people, groups and businesses in response to a petition for rulemaking submitted by the National Boating Federation (NBF). The petition requests that the Coast Guard require that all recreational vessels in the United States carry proper anchoring gear and that the gear be in useable condition. Currently, Federal regulations do not require that ground tackle (anchor and line or chain) be carried on recreational vessels as safety equipment. This notice describes the Coast Guard's policy for establishing National minimum safety equipment carriage requirements for recreational vessels, and related issues, to assist interested persons with providing helpful comments as to whether the Coast Guard should initiate a regulatory project.

DATES: Comments and related material must reach the Docket Management Facility on or before May 22, 2000.

ADDRESSES: To make sure your comments and related material (referred to USCG-1998-4447) are not entered more than once in the docket, please submit them by only one of the following means:

- (1) By mail to the Docket Management Facility, U.S. Department of Transportation, room PL-401, 400 Seventh Street SW, Washington, DC 20590-0001.
- (2) By hand-delivery to room PL-401 on the Plaza level of the Nassif Building, 400 Seventh Street SW, Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. The telephone number is 202–366–9329.

- (3) By fax to the Docket Management Facility at 202–493–2251.
- (4) Électronically through the Web Site for the Docket Management System at http://dms.dot.gov.

The Docket Management Facility maintains the public docket for this notice. Comments and material received from the public, as well as documents mentioned in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at room PL–401 on the Plaza level of the Nassif Building, at the same address between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays. You may also find this docket on the Internet at http://dms.dot.gov.

FOR FURTHER INFORMATION CONTACT: For questions on this notice contact Carlton Perry, Project Manager, Office of Boating Safety, by telephone at 202–267–0979 or by e-mail at *cperry@comdt.uscg.mil*. For questions on viewing or submitting material to the docket, call Dorothy Walker, Chief, Dockets, Department of Transportation, telephone 202–366–9329.

You may obtain a copy of this notice by calling the U.S. Coast Guard Infoline at 1–800–368–5647, or read it on the Internet at the Web Site for the Office of Boating Safety at http://www.uscgboating.org or at http://dms.dot.gov.

SUPPLEMENTARY INFORMATION:

Background

The National Boating Federation (NBF) has submitted a petition to the Coast Guard (included in the public docket for this notice). The petition requests that we require that all recreational vessels in the United States carry proper anchoring gear and that the gear be in useable condition. Currently, Federal regulations do not require that ground tackle (anchor and line or chain) be carried on recreational vessels as safety equipment. The NBF suggests that because we urge boaters experiencing a loss of maneuverability during nearshore boating to set their anchor, we should also require boaters to carry appropriate ground tackle. The NBF did not identify or describe any incidents where the lack of an anchor contributed to, or the presence of an anchor may have prevented, a boating accident resulting in a fatality, injury or property damage.

We maintain a boating accident report database (BARD) on reported boating accidents involving deaths, injuries requiring medical treatment beyond first aid, and property damage greater than \$500. We searched the 1997 database on

the root terms "anchor", "drift" and 'ground" and found 1,607 incidents out of 8,047 reported accidents, where one or more of the terms were mentioned in the report narrative.

The vast majority (1,593) of reported accident narratives indicated that a factor other than ground tackle was the cause of the accident. The following list describes the number of cases and the general factor categories leading to the 1607 reported accidents.

- 1. 651—Operator inexperience, failure, or inattention.
- 2. 412—Machinery failure, no details, or miscellaneous.
- 3. 125—Alcohol.4. 115—Poor weather or hazardous water conditions.
 - 5. 111—Excessive speed.
 - 73—Jet-ski or canoe.
- 7. 65—Vessel at anchor and hit or upset by wake from passing vessel.
- 8. 20—Drifting on purpose or accident while pulling anchor.
 - 9. 14—Improper lights.
- 10. 11—Insufficient anchor or improperly anchored.
- 11. 10—Ran aground while setting anchor or ran aground with anchor

Only 14 of the 1,607 report narratives described an incident where the lack of an anchor contributed to, or that the presence of an anchor may have prevented, the reported accident. Listed below are five samples of report narratives from our database that reflect cases where the accident may have been prevented if the operator had carried appropriate ground tackle.

1. "The operator didn't pay attention to the fuel level and the vessel ran out of gas. Then he tried to anchor but had an improper anchor for sea conditions and the rough water forced the vessel onto the beach totaling it.'

- 2. "Due to hazardous weather conditions the operator attempted to anchor the vessel. The anchor line was insufficient and broke and the vessel grounded, causing damage. The vessel then sank.'
- 3. "The boat broke free from the dock and drifted across the creek into a marsh. In an effort to recover the boat, both occupants stayed on the boat and tried to get back to the dock. Both occupants were exposed to the weather elements and died from hypothermia.'
- 4. "Operator's engine stalled and wouldn't restart. The vessel grounded onto the jetty, causing major damage."
- 5. "The operator was returning from fishing when the engine died and the vessel was sucked into shore.'

Under 46 U.S.C. 4302, we may prescribe regulations to require the installation, carrying or use of

associated equipment (including fuel systems, ventilation systems, electrical systems, sound-producing devices, fire fighting equipment, life saving devices, signaling devices, ground tackle, lifeand grab-rails, and navigational equipment) on recreational vessels. In prescribing such regulations, we must consider the need for and the extent to which the regulations will contribute to recreational vessel safety and relevant available recreational vessel safety standards, statistics, and data, including public and private research, development, testing, and evaluation. We have done so for fuel systems (33 CFR part 175, subpart J), ventilation systems (33 CFR parts 175, subpart C and 183, subpart K and 46 CFR part 25, subpart 25.40), electrical systems (33 CFR part 183, subpart I), fire fighting equipment (46 CFR part 25, subpart 25.30), life saving devices (33 CFR part 175, subpart B), and signaling devices (33 CFR part 175, subpart C). The Navigation Rules prescribe requirements to carry sound-producing devices (33 CFR part 86). We have not prescribed requirements to carry ground tackle, life- and grab-rails, or navigational equipment on recreational vessels.

Public Meeting

We do not plan to hold a public meeting in response to this petition. You may request one by submitting a request to the Docket Management Facility at the address under ADDRESSES explaining why one would be beneficial. If we determine that one would aid the consideration of this petition, we will hold one at a time and place announced by a later notice in the Federal Register.

Request for Comments

We encourage you to participate in this petition for rulemaking by submitting comments and related material, answering the following questions, as well as other comments in connection with this notice. Please include with your submission your name and address, identify the docket number for this rulemaking (USCG-1998–4447), indicate the specific question of this document to which each comment applies, and give the reason for each comment. You may submit your comments and material by mail, hand-delivery, fax, or electronic means to the Docket Management Facility at the address under ADDRESSES: but please submit your comments and material by only one means. If you submit them by mail or hand-delivery, submit them in an unbound format, no larger than 81/2 by 11 inches, suitable for copying and electronic filing. If you

submit them by mail and would like to know they reached the Facility, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. Your comments will help us to determine whether to initiate a rulemaking project in accordance with the petitioner's request.

We will summarize all the comments we receive during the comment period, place a copy of the summary in the public docket, and provide copies to the members of the National Boating Safety Advisory Council (NBSAC) for them to consider at their next meeting. We will consider all relevant comments and material received during the comment period in proposing any regulatory or nonregulatory measures that may follow from this notice.

Please consider and respond to the following questions:

- 1. Should the Coast Guard propose regulations for all recreational vessels operated on waters subject to the jurisdiction of the United States to carry appropriate ground tackle as required safety equipment? Why or why not?
- If not all vessels, should the Coast Guard propose regulations for any class, type or size of recreational vessels to carry appropriate ground tackle?
- 3. If not on all waters subject to the jurisdiction of the United States, should the Coast Guard propose regulations for recreational vessels on any such waters?
- 4. If the Coast Guard should propose any ground tackle carriage requirements, how should we address the variety of anchor sizes and styles, the various lengths of chain or line, and the various sizes and types of recreational vessels that would be subject to such requirements?
- 5. Please describe any nonregulatory ways to reduce the number of recreational boating accidents that are achievable at lower cost or with less burden than by Federal rules for carrying ground tackle.
- 6. Are you aware of any additional information about boating accidents involving the use or absence of anchors or ground tackle, which you think we should consider?

Dated: November 15, 1999.

Ernest R. Riutta.

Rear Admiral, Coast Guard, Assistant Commandant for Operations. [FR Doc. 99-30373 Filed 11-19-99; 8:45 am] BILLING CODE 4910-15-P