

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by adding an entry in numerical order to read, in part, as follows:

Authority: 26 U.S.C. 7805 * * *.

§ 1.358–5 also issued under 26 U.S.C. 358(h)(2). * * *

Par. 2. Section 1.358–5 is added to read as follows:

§ 1.358–5 Special rules for assumption of liabilities.

[The text of proposed § 1.358–5 is the same as the text of § 1.358–5T published elsewhere in this issue of the **Federal Register**]

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 05–10265 Filed 5–23–05; 11:17 am]

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ARCHITECTURAL AND TRANSPORTATION BARRIERS COMPLIANCE BOARD

36 CFR Part 1195

[Dockets No. 2004–1; 2004–2]

RIN 3014–AA11

Americans With Disabilities Act (ADA) Accessibility Guidelines for Passenger Vessels; Large Vessels; Small Vessels

AGENCY: Architectural and Transportation Barriers Compliance Board.

ACTION: Availability of draft guidelines; advance notice of proposed rulemaking; notice of hearing.

SUMMARY: The Architectural and Transportation Barriers Compliance Board (Access Board) has placed in the docket and on its Web site for public review and comment draft guidelines which address accessibility to and in newly constructed or altered passenger vessels which are permitted to carry more than 150 passengers or more than 49 overnight passengers. The Access Board has also issued an Advance Notice of Proposed Rulemaking which addresses newly constructed or altered passenger vessels which carry 150 or fewer passengers or 49 or fewer overnight passengers. The Access Board will hold two public hearings on June 24, 2005, and July 25, 2005, at the times and locations noted below.

DATES: The Access Board will hold two hearings on the draft guidelines and the Advance Notice of Proposed Rulemaking on Friday June 24, 2005, from 2 p.m. until 5 p.m. and on Monday, July 25, 2005, from 10 a.m. until noon.

ADDRESSES: The hearing on June 24, 2005, will be held at the Beverly Hilton, 9876 Wilshire Boulevard, Beverly Hills, CA. The hearing on July 25, 2005, will be held at the Marriott at Metro Center, 775 12th Street, NW., Washington, DC.

FOR FURTHER INFORMATION CONTACT: Paul Beatty, Office of Technical and Information Services, Architectural and Transportation Barriers Compliance Board, 1331 F Street, NW., suite 1000, Washington, DC 20004–1111. Telephone number (202) 272–0012 (voice); (202) 272–0082 (TTY); electronic mail address: pvag@access-board.gov.

SUPPLEMENTARY INFORMATION:

Notice of Availability of Draft Guidelines for Large Vessels

On November 26, 2004, the Architectural and Transportation Barriers Compliance Board (Access Board) issued a notice of availability of draft guidelines. The draft guidelines address accessibility to and in newly constructed or altered passenger vessels covered by the Americans with Disabilities Act, which are permitted to carry more than 150 passengers or more than 49 overnight passengers (69 FR 69244; November 26, 2004). The notice of availability and the draft guidelines along with supplementary information have been placed in the rulemaking docket and on the Board's Web site (<http://www.access-board.gov/pvaac/noa.htm>). The Board is soliciting comments on the draft guidelines and will issue a notice of proposed rulemaking (NPRM) following a review of comments received. The deadline for commenting on the draft guidelines was extended by a subsequent notice until July 28, 2005 (70 FR 14435, March 22, 2005).

Advance Notice of Proposed Rulemaking for Small Vessels

Also on November 26, 2004, the Access Board published an Advance Notice of Proposed Rulemaking (ANPRM) in the **Federal Register** (69 FR 69245; November 26, 2004). The ANPRM addresses the development of accessibility guidelines for newly constructed or altered passenger vessels covered by the Americans with Disabilities Act, which carry 150 or fewer passengers or 49 or fewer overnight passengers. The ANPRM is

also on the Board's Web site at <http://www.access-board.gov/pvaac/anprm.htm>. The deadline for commenting on ANPRM was extended by a subsequent notice until July 28, 2005 (70 FR 14435, March 22, 2005.)

Regulatory Assessment

The Board has also drafted a plan for conducting a regulatory assessment of the passenger vessels guidelines. The plan provides for evaluating the potential impacts of the guidelines on new construction of passenger vessels through case studies, and outlines some methods for examining the impacts of the guidelines on alterations to passenger vessels. The plan is available for public review on the Board's Web site and the Board invites comment on the plan (<http://www.access-board.gov/pvaac/assess-plan.htm>).

Public Hearings

The Board held an initial public hearing on the draft guidelines for large vessels and the ANPRM for small vessels on January 10, 2005, in Washington DC. The Board will hold two hearings on June 24, 2005, and July 25, 2005, to give the public additional opportunities to provide input on the Board's draft guidelines. Persons wishing to testify are encouraged to contact the Access Board at (202) 272–0012 (voice) or (202) 272–0082 (TTY) to pre-register to attend the hearing. The hearings will be accessible to persons with disabilities. Sign language interpreters, real-time captioning and an assistive listening system will be available. Persons attending the hearings are requested to refrain from using perfume, cologne, and other fragrances for the comfort of other participants.

Department of Transportation

The Department of Transportation (DOT) is conducting a separate rulemaking to adopt the Access Board's guidelines as accessibility standards for passenger vessels covered by the ADA. The DOT rulemaking will also address operational issues related to passenger vessels. DOT issued a separate Advance Notice of Proposed Rulemaking (ANPRM) in the **Federal Register** on November 26, 2004 (69 FR 69246; November 26, 2004).

Availability of Copies and Electronic Access

Single copies of the passenger vessels rulemaking (Availability of Draft Guidelines, Draft Guidelines and Supplementary Information, Draft Plan for Regulatory Assessment, and ANPRM on Access to and in Small Passenger

Vessels) may be obtained at no cost by calling the Access Board's automated publications order line (202) 272-0080, by pressing 2 on the telephone keypad, then 1 and requesting publication S-45. Please record your name, address, telephone number and publication code S-45. Persons using a TTY should call (202) 272-0082. Documents are available in alternate formats upon request. Persons who want a publication in an alternate format should specify the type of format (cassette tape, Braille, large print, or ASCII disk). The documents are also available on the Board's Web site (<http://www.access-board.gov>).

Lawrence W. Roffee,

Executive Director, Architectural and Transportation Barriers Compliance Board.
[FR Doc. 05-10581 Filed 5-25-05; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[R04-OAR-2005-TN-0001, R04-OAR-2004-GA-0004-200414; FRL-7917-7]

Approval and Promulgation of Air Quality Implementation Plans; Tennessee and Georgia; Attainment Demonstrations for the Chattanooga, Nashville, and Tri-Cities Early Action Compact Areas

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA is proposing to approve revisions to the Tennessee and Georgia State Implementation Plans (SIPs) respectively submitted by the State of Tennessee through the Department of Environment and Conservation on December 29, 2004, and by the State of Georgia through the Environmental Protection Division on December 31, 2004. These revisions are submitted pursuant to the Early Action Compact (EAC) protocol¹ and will result in emission reductions needed to attain and maintain the 8-hour ozone National Ambient Air Quality Standard (NAAQS) in the Chattanooga, Nashville, and Tri-Cities EAC areas. EPA is proposing approval of the photochemical modeling which supports the attainment demonstration of the 8-hour ozone standard within

these areas. The proposed revisions further incorporate the local control measures of the Chattanooga, Nashville, and Tri-Cities EAC area agreements into the SIP. EPA is also proposing revisions to the Vehicle Inspection and Maintenance (I/M), Stage I Vapor Recovery and Motor Vehicle Tampering Tennessee SIP regulations. EPA is proposing to approve revisions to Georgia's rules for Stage I Vapor Recovery and open burning.

DATES: Comments must be received on or before June 27, 2005.

ADDRESSES: Submit your comments, identified by Regional Material in EDocket (RME) ID No. R04-OAR-2005-TN-0001 for any comments regarding the Tennessee submittal or ID No. R04-OAR-2004-GA-0004 for any comments regarding the Georgia submittal, by one of the following methods:

1. *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the on-line instructions for submitting comments.

2. *Agency Web site:* <http://docket.epa.gov/rmepub/> RME, EPA's electronic public docket and comment system, is EPA's preferred method for receiving comments. Once in the system, select "quick search," then key in the appropriate RME Docket identification number. Follow the on-line instructions for submitting comments.

3. *E-mail:* martin.scott@epa.gov, or hoffman.annemarie@epa.gov.

4. *Fax:* 404-562-9019.

5. *Mail:* "R04-OAR-2005-TN-0001" or "R04-OAR-2004-GA-0004", Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960.

6. *Hand Delivery or Courier:* Deliver your comments to: Anne Marie Hoffman, or Scott Martin, Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division 12th floor, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960. Such deliveries are only accepted during the Regional Office's normal hours of operation. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30, excluding federal holidays.

Instructions: Direct your comments to RME ID No. R04-OAR-2005-TN-0001 for comments regarding the Tennessee submittal or to R04-OAR-2004-GA-0004 for any comments regarding the Georgia submittal. EPA's policy is that

all comments received will be included in the public docket without change and may be made available online at <http://docket.epa.gov/rmepub/>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through RME, [regulations.gov](http://www.regulations.gov), or e-mail. The EPA RME Web site and the federal [regulations.gov](http://www.regulations.gov) Web site are "anonymous access" systems, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through RME or [regulations.gov](http://www.regulations.gov), your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: All documents in the electronic docket are listed in the RME index at <http://docket.epa.gov/rmepub/>. Although listed in the index, some information is not publicly available, i.e., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically in RME or in hard copy at the Regulatory Development Section, Air Planning Branch, Air, Pesticides and Toxics Management Division, U.S. Environmental Protection Agency, Region 4, 61 Forsyth Street, SW., Atlanta, Georgia 30303-8960. EPA requests that if at all possible, you contact the contact listed in the **FOR FURTHER INFORMATION CONTACT** section to schedule your inspection. The Regional Office's official hours of business are Monday through Friday, 8:30 to 4:30, excluding federal holidays.

FOR FURTHER INFORMATION CONTACT: Scott Martin, or Anne Marie Hoffman,

¹ The EAC Protocol can be found at <http://www.epa.gov/air/eac/> and in the Regional Materials EDocket (RME) I.D. "R04-OAR-2005-TN-0001, R04-OAR-2004-GA-0004" see **ADDRESSES** section of this notice for further information on RME.