

DEPARTMENT OF THE TREASURY

Fiscal Service

31 CFR Part 285

RIN 1510-AB16

Offset of Tax Refund Payments To Collect Past-Due Support

AGENCY: Financial Management Service, Fiscal Service, Treasury.

ACTION: Final rule.

SUMMARY: The Financial Management Service, Department of the Treasury, is amending its regulations governing the offset of federal tax refund payments to collect past-due child support obligations. We are removing the definition of *Qualified child* due to a change in the statutory definition on which it is based enacted as part of the Deficit Reduction Act of 2005. This statutory change will allow the tax refund offset program to collect past-due child support on behalf of children who are no longer minors. We are also amending the description of past-due support obligations that qualify for the tax refund offset by removing the requirement that the support be owed to or on behalf of a qualified child.

DATES: Effective October 22, 2007.

ADDRESSES: You may inspect and copy this rule at: Treasury Department Library, Freedom of Information Act (FOIA) Collection, Room 1428, Main Treasury Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220. Before visiting, you must call (202) 622-0990 for an appointment.

FOR FURTHER INFORMATION CONTACT:

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SUPPLEMENTARY INFORMATION:

I. Background

The Deficit Reduction Act of 2005, Public Law 109-171, amended the Social Security Act to remove a restriction on the collection of past-due support obligations by tax refund offset. Prior to this change, tax refund offset to collect past-due support obligations being collected by States on behalf of an individual was only available if the support was due to or on behalf of a qualified child (a child who is a minor or who, while a minor, was determined to be disabled). The amendment to the law allows for the collection of past-due support by tax refund offset on behalf of individuals who were owed child

support as minors but reached the age of majority without having collected the full support amount owed to them.

The changes to this rule conform to the statutory change by removing the definition of *Qualified child* and by deleting the requirement that past-due support be owed to or on behalf of a qualified child to be eligible for collection by tax refund offset.

II. Regulatory Analyses

Administrative Procedures Act

This rule is being issued as a final rule without prior public notice and comment because the changes to the rule are being made to conform to statutory requirements. Under 5 U.S.C. 553(b), good cause exists to determine that notice and comment rulemaking is unnecessary and contrary to the public interest. The amendments made by this rule merely mirror amendments already enacted into law. Further delay in making these amendments would create an inconsistency between the law and the regulations and would cause confusion.

Regulatory Planning and Review

The final rule does not meet the criteria for a "significant regulatory action" as defined in Executive Order 12866. Therefore, the regulatory review procedures contained therein do not apply.

Regulatory Flexibility Act Analysis

Because no notice of proposed rulemaking is required, the provisions of the Regulatory Flexibility Act (5 U.S.C. *et seq.*) do not apply.

Paperwork Reduction Act

This rule contains no new collections of information. Therefore, the Paperwork Reduction Act does not apply.

List of Subjects in 31 CFR Part 285

Administrative practice and procedure, Child support, Child welfare, Claims, Debts, Privacy, Taxes.

Authority and Issuance

■ For the reasons set forth in the preamble, we are amending part 285 of title 31, as follows:

PART 285—DEBT COLLECTION AUTHORITIES UNDER THE DEBT COLLECTION IMPROVEMENT ACT OF 1996

■ 1. The authority citation for part 285 continues to read as follows:

Authority: 5 U.S.C. 5514; 26 U.S.C. 6402; 31 U.S.C. 321, 31 U.S.C. 3701; 31 U.S.C. 3716; 42 U.S.C. 664; E.O. 13019, 61 FR

51763, 3 CFR, 1996 Comp., p. 216; Public Law 109-171.

■ 2. Amend § 285.3 by removing from paragraph (a) the definition of "Qualified child" and by revising paragraph (c)(1)(i)(B) to read as follows:

§ 285.3 Offset of tax refund payments to collect past-due support.

* * * * *

(c) * * *

(1) * * *

(i) * * *

(B) A State agency is providing support collection services under 42 U.S.C. 654(4) and the amount of the past-due support is not less than \$500.00; and

* * * * *

Dated: October 9, 2007.

Kenneth R. Papaj,

Commissioner.

[FR Doc. 07-5175 Filed 10-19-07; 8:45 am]

BILLING CODE 4810-39-M

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 52 and 97

[EPA-R05-OAR-2007-0140; FRL-8481-4]

Limited Approval of Implementation Plans of Indiana: Clean Air Interstate Rule

AGENCY: Environmental Protection Agency (EPA).

ACTION: Direct final rule.

SUMMARY: EPA is promulgating a limited approval of a revision to the Indiana State Implementation Plan (SIP) submitted on February 28, 2007. This revision incorporates provisions related to the implementation of EPA's Clean Air Interstate Rule (CAIR), promulgated on May 12, 2005, and subsequently revised on April 28, 2006, and December 13, 2006, and the CAIR Federal Implementation Plans (CAIR FIP) concerning SO₂, NO_x annual, and NO_x ozone season emissions for the State of Indiana, promulgated on April 28, 2006, and subsequently revised December 13, 2006. EPA is not making any changes to the CAIR FIP. It is, however, to the extent EPA approves Indiana's SIP revision, amending the appropriate appendices in the CAIR FIP trading rules simply to note that approval.

On September 20, 2007, Indiana requested that EPA act on a portion of the February 28, 2007, submittal as an "abbreviated SIP." Consequently, EPA is approving this abbreviated SIP revision, which addresses: The